

Individual Income Tax Returns Line Item Estimates



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Department of the Treasury Internal Revenue Service

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Individual Income Tax Returns Line Item Estimates, 2013

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This 2013 Statistics of Income (SOI) line item estimates publication provides estimates of frequencies and amounts of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2013 Individual SOI Complete report weighted file. The estimates presented here are based on returns filed in Processing Year 2014 that were sampled statistically and then weighted to estimate the entire 2013 Tax Year.

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

2013 Complete Report estimates:

147	7,351,299	Total, all individual returns filed
84	4,654,613	1040 returns
39	9,406,366	1040A returns
23	3,290,320	1040EZ returns

Estimates of returns filed electronically:

 125,317,979
 Total, all individual returns filed

 69,350,524
 1040 returns

 35,890,253
 1040A returns

 20,077,203
 1040EZ returns

Suggested Citation

Statistics of Income—2013 Individual Income Tax Returns Line Item Estimates Internal Revenue Service Washington, D.C.

Contents

	Page
2013 Totals for Forms and Schedules	7
Limitations and Guidelines	9
Description of the Sample	11
Line Item Estimates, by Individual Income Tax Form and Schedule	
All Returns filed Returns	14
Amount	
Form 1040 only	
Returns	18
Amount	19
Electronically filed returns	22
Returns Amount	
Form 1040A	20
Returns	26
Amount	27
Form 1040EZ	20
Returns Amount	
Schedule A, Itemized Deductions Returns	27
Amount	
Schedule B, Interest and Ordinary Dividends	
Returns	
Amount	35
Schedule C, Profit or Loss From Business (Sole Proprietorship)	26
Returns	
Schedule C-EZ, Net Profit From Business (Sole	
Proprietorship)	
Returns	
Schedule D, Capital Gains and Losses Returns	42
Amount	
Schedule E, Supplemental Income and Loss	
Returns	
Amount	47

Page Schedule EIC, Earned Income Credit Schedule F, Profit or Loss From Farming Schedule R, Credit for the Elderly or Disabled Schedule SE, Self-Employment Tax Returns......60 Schedule 8812, Child Tax Credit Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Form 2106, Employee Business Expenses Returns.....70 Form 2106-EZ, Unreimbursed Employee Business Returns......74 Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains Returns.....76 Form 2441, Child and Dependent Care Expenses Returns......78

Form 3468, Investment Credit

Form 3800, General Business Credit

Adjustment)

Expenses

	3	

Page

Form 3903, Moving Expenses Returns
Form 4136, Credit for Federal Tax Paid on Fuels Returns
Form 4562, Depreciation and Amortization (Including Information on Listed Property) Returns
Form 4684, Casualties and Thefts Returns
Form 4797, Sales of Business Property Returns
Form 4835, Farm Rental Income and Expenses Returns
Form 4952, Investment Interest Expense Deduction Returns
Form 4972, Tax on Lump-Sum Distributions Returns
Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts Returns
Form 5405, Repayment of the First-Time Homebuyer Credit Returns
Form 5695, Residential Energy Credits Returns
Form 5884, Work Opportunity Credit Returns
Form 6251, Alternative Minimum Tax—Individuals Returns
Form 6252, Installment Sale Income Returns

Contents

Page

Form 6781, Gains and Losses From Section 1256 Contracts and Straddles Returns	
Amount	4
Form 8396, Mortgage Interest Credit Returns	
Form 8582, Passive Activity Loss Limitations Returns	
Form 8586, Low-Income Housing Credit Returns	
Form 8606, Nondeductible IRAs Returns15 Amount	
Form 8615, Tax for Certain Children Who Have Unearned Income Returns	
Form 8801, Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts Returns	
Form 8814, Parents' Election To Report Child's Interest and Dividends Returns	
Form 8824, Like-Kind Exchanges Returns	
Form 8829, Expenses for Business Use of Your Hom Returns	2
Form 8834, Qualified Electric Vehicle Credit Returns	
Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit Returns	76

Page

Form 8839, Qualified Adoption Expenses Returns
Form 8844, Empowerment Zone Employment Credit Returns
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips Returns
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts Returns
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits) Returns
Form 8864, Biodiesel and Renewable Diesel Fuels Credit Returns
Form 8880, Credit for Qualified Retirement Savings Contributions Returns
Form 8885, Health Coverage Tax Credit Returns
Form 8889, Health Savings Accounts (HSAs) Returns

Page

5

Form 8903, Domestic Production Activities Deduction Returns
Form 8910, Alternative Motor Vehicle Credit Returns
Form 8911, Alternative Fuel Vehicle Refueling Property Credit Returns
Form 8917, Tuition and Fees Deduction Returns
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit Returns
Form 8941, Credit for Small Employer Health Insurance Premiums Returns
Form 8959, Additional Medicare Tax Returns
Form 8960, Net Investment Income Tax—Individuals, Estates, Trusts Returns

This publication was prepared by Justin Bryan, Adrian Dungan, Jon Gober, Jessica Holland, and Michael Parisi, economists with the Individual Returns Analysis Section.

Totals for Forms and Schedules

Line Item Estimates Totals for Tax Year 2013

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

All returns filed		Electronically Filed
Form 1040	147,351,299	125,317,979
	84,654,613	69,350,524
Form 1040A	39,406,366	35,890,253
Form 1040EZ	23,290,320	20,077,203
Schedule A, Itemized Deductions	44,848,004	38,775,110
Schedule B, Interest and Ordinary Dividends	18,933,401	15,670,590
Schedule C, Profit or Loss From Business (Sole Proprietorship)	26,745,953	21,914,123
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	4,814,832	3,944,557
Schedule D, Capital Gains and Losses	21,114,809	18,112,312
Schedule E, Supplemental Income and Loss	19,476,639	16,667,245
Schedule EIC, Earned Income Credit	21,566,176	20,109,894
Schedule F, Profit or Loss From Farming	1,890,724	1,664,326
Schedule R, Credit for the Elderly or Disabled	86,504	64,851
Schedule SE, Self-Employment Tax	20,406,411	16,785,757
Schedule 8812, Child Tax Credit	20,860,704	18,942,465
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness		070.044
(and Section 1082 Basis Adjustment)	453,257	379,841
Form 2106, Employee Business Expenses	8,552,245	7,465,735
Form 2106-EZ, Notice to Shareholders of Unreimbursed Employee Business Expenses	4,069,466	3,633,137
Form 2439, Undistributed Long-Term Capital Gains	6,797	6,517
Form 2441, Child and Dependent Care Expenses	7,127,773	6,628,143
Form 3468, Investment Credit	11,713	8,785
Form 3800, General Business Credit	696,444	607,780
Form 3903, Moving Expenses	1,271,809	1,167,524
Form 4136, Credit for Federal Tax Paid on Fuels	351,572	315,732
Form 4562, Depreciation and Amortization (Including Information on Listed Property)	12,014,064	10,480,443
Form 4684, Casualties and Thefts	276,271	238,417
Form 4797, Sales of Business Property	3,297,550	2,875,192
Form 4835, Farm Rental Income and Expenses	551,012	478,867
Form 4952, Investment Interest Expense Deduction	1,937,965	1,664,177
Form 4972, Tax on Lump-Sum Distributions	7,449	2,618
Form 5329, Additional Taxes on Qualified Plans (Including IRAs)		
and Other Tax-Favored Accounts	2,381,823	2,089,120
Form 5405, Repayment of the First-Time Homebuyer Credit	202,578	177,387
Form 5695, Residential Energy Credits	3,204,618	2,858,494
Form 5884, Work Opportunity Credit	36,268	30,994

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2013

8

Form 6251, Alternative Minimum Tax—Individuals	9,705,282	8,468,017
Form 6252, Installment Sale Income	609,520	535,374
Form 6781, Gains and Losses From Section 1256 Contracts and Straddless	577,582	483,645
Form 8283, Noncash Charitable Contributions	7,712,910	6,730,329
Form 8396, Mortgage Interest Credit	64,383	59,366
Form 8582, Passive Activity Loss Limitations	7,324,497	6,385,963
Form 8586, Low-Income Housing Credit	19,890	15,922
Form 8606, Nondeductible IRAs	2,249,177	1,955,124
Form 8615, Tax for Certain Children Who Have Unearned Income	372,194	323,041
Form 8801, Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts	1,101,638	946,275
Form 8814, Parents' Election To Report Child's Interest and Dividends	77,599	61,785
Form 8824, Like-Kind Exchanges	235,374	215,817
Form 8829, Expenses for Business Use of Your Home	3,393,318	2,851,017
Form 8834, Qualified Electric Vehicle Credit	610	610
Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit	766	596
Form 8839, Qualified Adoption Expenses	65,775	53,087
Form 8844, Empowerment Zone Employment Credit	17,379	14,903
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on		
Certain Employee Tips	24,770	20,321
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	119,251	96,181
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)	12,978,109	11,951,383
Form 8864, Biodiesel and Renewable Diesel Fuels Credit	3,552	3,346
Form 8880, Credit for Qualified Retirement Savings Contributions	7,951,018	7,290,070
Form 8885, Health Coverage Tax Credit	13,693	10,362
Form 8889, Health Savings Accounts (HSAs)	6,243,708	5,691,590
Form 8903, Domestic Production Activities Deduction	882,607	805,442
Form 8910, Alternative Motor Vehicle Credit	5,101	4,083
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	15,842	9,980
Form 8917, Tuition and Fees Deduction	1,900,037	1,654,788
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	44,719	37,680
Form 8941, Credit for Small Employer Health Insurance Premiums	24,156	21,125
Form 8959, Additional Medicare Tax	3,335,101	3,002,199
Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts	3,166,773	2,777,904

Limitations and Guidelines for 2013 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2013 Individual SOI Complete Report File, they are subject to the same data limitations as the data included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts are estimates based on samples, and should not be mistaken for actual counts of the entire filing population. While most forms and items are present often enough to provide accurate estimates, some less popular items should be used with a high degree of caution. SOI removed all line items with a sample count of fewer than 10.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95-percent confidence intervals for selected Form 1040 items. (For example, the population value of number of returns for salaries and wages, with 95-percent confidence, is between 121,925,660 and 122,452,540). These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2013.

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

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

10

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

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

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) include: Form 4972, Form 8834, and

Form 8885.

Description of the Sample for the Line Item Estimates

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2014.

All returns processed during 2014 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information or frivolous or fraudulent income information when recognized, were excluded from the estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2013. While most of the returns processed during Calendar Year 2014 were for Tax Year 2013, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2012 and 2013.

Sample Design and Selection

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

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

- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)
- 5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2014 were used to assign each taxpayer's record to the appropriate stratum, and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

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

After the processing center completed its review, SOI further validated, tested, and balanced the data. Adjustments and imputations for selected fields based on prior-year data and other available information were used to make each record internally consistent. Finally, prior to publication, SOI reviewed all statistics 12

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

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

Method of Estimation

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

13

Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2013

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

1040		ent of the Treasury—Internal F Individual Inco		(99) Return	201	3.	MB No. 154	5-0074	IRS Use O	nly—D	o not write or staple in tl	nis space.
For the year Jan. 1-Dec.		, or other tax year beginning			, 2013, en			20		Se	e separate instruc	tions.
Your first name and in			Last name							Yo	ur social security nu	umber
Total of all ret	urns file	ed = 147,351,299		Electronic	cally Filed Retu	ırns =	125,31	7,979				
If a joint return, spous	e's first	name and initial	Last name							Spo	ouse's social security	number
1040 =	8	34,654,613										
Home address (numb 1040A =	er and s	treet). If you have a P.O. b 39,406,366	box, see instru	ctions.					Apt. no.		Make sure the SSN and on line 6c are	
	, state, a	nd ZIP code. If you have a fo	reign address, a	llso complete s	paces below (se	e instruc	tions).			Р	residential Election Ca	ampaign
1040EZ =		23,290,320	0 /	·			,		Y		3.824.985 Y = ** 6	
Foreign country name	9			Foreign pro	vince/state/co	unty		Foreign p	ostal code		y, want \$5 to go to this fun x below will not change you nd. You	
Filing Status	³⁵⁴ 1	Single		I	21,991,33	91					person). (See instruct	ions.) If
53,910,32	20 -	Married filing jointly			-			• •		d but i	not your dependent, e	enter this
Check only one	3	Married filing separ	-	spouse's SS		. –	child's nar				4	
box. 2,811,050		and full name here.			75,231)		,	,	·	dent child	
Exemptions	6a	Yourself. If some		m you as a o	dependent, c	lo not	check box	6a . 13	38,313,15	5. }	Boxes checkec Re on 6a an Exempt.=	et. = 138,313,1 192,237,646
	b		924,491		<u></u>		<u> </u>			<u> </u>	No. of children	47,336,162
	С	Dependents:		(2) Der cial sec Num	ber of Returns	ende Pip to	Number o	"ior ch	inder age 17 nild tax credi		 on 6c who: Ret. = lived with Exemption 	
	(1) First		e ³⁰				Exempt.=	,	ictions)		 did not live with you due to divorce 	
f more than four		CHILDREN AT HOME	-	47,336			83,544,133		,576,442		or separation Ret. (see instruc Exemp	= 428,292
dependents, see		CHILDREN AWAY FROM	HOME	428,29	1		521,537	<u> </u>	2,726,418		Dependents on 6c	[.=
nstructions and		PARENTS		2,776,			3,317,178		481,814		not entered above	
check here ►	d	OTHER DEPENDENTS Total number of exem	ptions claim	ed Returns	,720 s = See 6a		10,308,537 emptions =		403,782 032 .	-	Add numbers on lines above ►	
Income	7	Wages, salaries, tip	e. Attach I	Form(s) W-2						7	122,189,100	
ncome	8a	Taxable interest. Atta							. Г	8a	44,920,763	
	b	Tax-exempt int ares				8b	5,98	7,263				
Attach Form(s)	9a	Ordinary dividend								9a	27,688,374	
N-2 here. Also	b	Qualified . vidends				9b	25.49	3.503				
attach Forms W-2G and	10	Taxal le fun 's, crec	lits or fise	of state an	nd local incor		,	0,000		10	21,309,106	
1099-R if tax	11	Alimenty relieved .		of thato a		no tax			· F	11	436,667	
was withheld.	12	Business income or (I	os L/dabh	Schedule C	or C-F7 .1	3.Cap	Gain Dist.	= 3.454	143	12	23,529,912	
	12	C. pital gain or / Jss).								13	20,539,234	
f you did not 🛛 📐	4	ther gains or (, sr as								14	2,138,830	
get a W-2,	15	IRA distributions	15a	14,051,21		h Tax	able amoun	 t	· F	15b	13,331,179	
see instructions	100	Pensio s and annuities		30.013.72			able amoun		F	16b	27,755,892	
	17	Rental runi est ite, roy							-	17	17,408,198	
	18	Fai n. roome or (loss)								18	1,812,919	
	19	Inc. ployment comp							-	19	9,287,183	
	26	So ial security benefits		27,070,83			able amoun			20b	18,507,324	
1	21	Other income. List typ				D Tux			• +	21	6,809,924	
	22	Combine the amounts in			nes 7 through 2	21. This	is vour tota	lincome	• ▶	22	146,879,226	
	23	Educator expenses				23	,	7,716			21. Net oper. loss=	1,211,60
Adjusted	23 24	Certain business expenses					0,00	.,	+1		21. Net oper. loss= 21. Stock options=	2,393
Gross	-7	fee-basis government of				24	156	,555			21. Cancel. of debt	
Income	25	Health savings accou				24		4,511	+ - 1		21. For. earn. inc. e	
	25 26	Moving expenses. At				25		4,377	+1		21. Gambling inc.=	1,918,1
	20 27	0				20		4,760	+		21. Taxable HSA =	267,565
		Deductible part of self-e						,877	+			
	28 20	Self-employed SEP, S		• •		28		,077 5,573	+1			
	29 20	Self-employed health				29		,780	+1			
	30 21 -	Penalty on early with				30			+			
	31a	Alimony paid b Reci				31a		,544	+			
	32	IRA deduction				32		3,320	+			
	33	Student loan interest				33		0,120	+			3,391
	34	Tuition and fees. Atta				34		2,785	+		36. Housing ded.=	,
	35	Domestic production a				35		,374	1		36. Other adj.=	141,877
	36	Add lines 23 through							: -	36	37,665,545	<u> </u>
	37	Subtract line 36 from	line 22. This	ıs your adju	isted gross	incom	е			37	147,351,299	

 For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
 Cat. No. 11320B

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

Form 1040 (2013)

1040		ent of the Treasury-I				20	013		lo. 1545-0074	IBS Use O	nlv—D	o not write or staple in th	is space.	
For the year Jan. 1-Dec.						. 2	013, ending		, 20		-	e separate instruct	<u> </u>	
Your first name and in				ast name		, _			, 20		_	ur social security nu		
Total of all ret	urns file	ed = 147,351,	,299		Electronic	cally File	d Returns	= 13	25,317,979					
If a joint return, spous		, ,	,	ast name					- , - ,		Spo	use's social security	number	
	1040		4,654,613								·			
Home address (numb	er and s 1040/		a P.O. box, 39,406,366	see instru	uctions.					Apt. no.		Make sure the SSN(and on line 6c are of		
City, town or post office	, state, a 1040		nave a foreigr 23,290,320		also complete s	paces be	elow (see ins	structions)				residential Election Ca		
Foreign country name	9				Foreign pro	vince/st	ate/county	,	Foreign	oostal code		y, want \$3 to go to this function of the second sec		
Filing Status	1	Single					4	Hea	ad of household	l (with quali	fying i	person). (See instructi	ons.) If	
ring Status	2	Married filing	j jointly (ev	/en if onl	y one had in	come)				• •		not your dependent, e	· ·	
Check only one	3	Married filing			•		/e	chil	d's name here.					
box.		and full name		,			5	🗌 Qu	alifying widow	(er) with d	epen	dent child		
Exampliana	6a	Yourself.	f someone	e can cla	im you as a	depend	lent, do n	ot chec	k box 6a .		.]	Boxes checked		
Exemptions	b	Spouse									. Ĵ	on 6a and 6b No. of children		
	с	Dependents:			(2) Dependent's		(3) Deper	ndent's	(4) 🗸 if child			on 6c who:		
	(1) First	name l	Last name	S	ocial security nun	nber	relationshi	p to you	qualifying for c (see instr		t	 lived with you did not live with 		
]		you due to divorce or separation	_	
If more than four]		(see instructions)		
dependents, see instructions and]		Dependents on 6c not entered above		
check here ►	d	Total number o	of exempt	ons , 'air	n.ed]	_	Add numbers on lines above ►		
	7	Wages, salaries	<u> </u>				<u> </u>				7	6,475,380,882		
Income	8a	Taxable interes									8a	100,648,711		
	b	Tax-exempt					8	b	68,099,984					
Attach Form(s)	9a	Ordinary divi									9a	214,972,683		
W-2 here. Also attach Forms	b	Qualiti, 1 divide					9	b 1	158,069,115					
N-2G and	10	Tay _ 'e re fund		or o ise	tu ⁻1 state ar	nd local					10	27,850,899		
1099-R if tax	11	ALMONY . BORIN									11	9,229,979		
was withheld.	12	Pushss incon		s)., tach					Dist. = 6.20	7.123	12	302,072,544		
	3	Capital gain or	<u> </u>	· ·				•	· ·		13	483,413,658		
f you did not		Other gain or									14	1.029.266		
get a W-2,	15a	IRA distributic		15a	260,594,0		b	Faxable a	amount .		15b	213.602.353		
see instructions.	16a	Per Jons an 1 J			1,048,215,2			Faxable a			16b	638,659,076		
	17	Ren al real asta	ate. rovalti							-	17	613,541,466		
	18	rm in chie o									18	-7,798,270		
	19	Une ployment									19	51,923,279		
	20a	Social security I		20a	553,542,7			Faxable a			20b	243,327,448		
	21	Other income.	List type a	and amo							21	37,172,317		
	22	Combine the am				nes 7 thr	ough 21. T	This is yo	ur total incom	e 🕨	22	9,233,510,773		
	23	Educator expe	nses .				. 2	3	964,331			21. Net oper. loss=	189,0	41.34
Adjusted	24	Certain business		of reservi	sts, performing	g artists.	and					21. Stock options=	364,2	
Gross		fee-basis govern	•		· · · ·	,		4	587,084			21. Cancel. of debt=	10,01	3,641
Income	25	Health savings	account o	deductio	n. Attach Foi	rm 8889	9. 2	5	3,716,404			21. For. earn. inc. e		
	26	Moving expense	ses. Attach	h Form 3	903		2	6	3,560,922			21. Gambling inc.=	29,97	
	27	Deductible part of							27,911,733			21. Taxable HSA =	349,1	47
	28	Self-employed	•				2		22,407,806					
	29	Self-employed							27,139,425					
	30	Penalty on earl							221,210					
	31a	Alimony paid k					31		11,761,438					
	32	IRA deduction						-	12,972,665	1 1				
	33	Student loan in							11,617,865			36. Archer MSA Ded.=	5,821	
	34	Tuition and fee							4,340,736	1 1		36. Housing ded.=	,	
	35	Domestic produ							11,228,603				1,363,29	91
	36	Add lines 23 th									36	139,882,070		
	37	Subtract line 3	0							. –	37	9,093,628,703		
For Disclosure, Priv										I	-	Form 104	0 (0010)	

16

Form 1040 (2013	5)	39a A = 23,073,091	B = 9,47	14,607	C = 254	1,227		D = 91,9	96			Page 2
Tax and	38	Amount from line 37 (adjusted gr	oss income)						38		
Credits	39a	Check { 🗌 You were born bef	ore January	y 2, 1949,	🗌 Bli	ind.] T	fotal b	oxes			Basic Stand. Ded. =	100,898,698
Greans		if: C Spouse was born	before Janu	uary 2, 1949,	🗌 Bli	nd. J c	checke	ed 🕨 39a			Add. Stand. Ded. =	14,286,968
Standard	b	If your spouse itemizes on a separ	ate return oi	r you were a du	ual-status	alien,	check	here► 3	9b 87	4,671	Stand. = 100,898,69	8
Deduction for—	40	Itemized deductions (from Sche	edule A) or y	your standard	deducti	on (see	e left r	nargin) .		40	Itmzed = 44,330,496	
People who	41	Subtract line 40 from line 38 .								41	128,744,167	
check any box on line	42	Exemptions. If line 38 is \$150,000 or	less, multiply	\$3,900 by the nun	mber on lin	e 6d. Otl	herwise	, see instructi	ons	42	136,860,355	
39a or 39b or who can be	43	Taxable income. Subtract line 4	2 from line	41. If line 42 is	s more th	nan line	e 41, e	nter -0		43	110,502,800	
claimed as a	44	Tax (see instructions). Check if any	from: a	Form(s) 8814	b 🗌 Fo	orm 497	72 c	□	_	44	109,535,332	
dependent, see	45	Alternative minimum tax (see in	nstructions)	. Attach Form	6251 .					45	3,940,304	
instructions.	46	Add lines 44 and 45								46	109,571,667	
 All others: Single or 	47	Foreign tax credit. Attach Form 1	116 if requi	red	. 4	47	7,48	7,567			53a F3800= 462,100	I
Married filing	48	Credit for child and dependent care	expenses.	Attach Form 24	41 4	48	6,31	5,706			53b F8801= 322,422 53c other= 3,649	
separately, \$6,100	49	Education credits from Form 886	3, line 19		. 4	19	10,19	96,811			53c AMV= 3,994 53c Sch R= 76,856	
Married filing	50	Retirement savings contribution	ns credit. A	ttach Form 88	380 !	50	7,41	1,730			53c F8834= 308	
jointly or Qualifying	51	Child tax credit. Attach Schedul	e 8812, if re	equired.	. {	51	22,56	63,277			53c F8911= 13,389 53c F8936= 43,009	
widow(er), \$12,200	52	Residential energy credits. Attack	n Form 569	5	. ŧ	52	3,03	6,039			53c F8396= 58,410	
Head of	53	Other credits from Form: a 3800	b 🗌 880 ⁻	1 c 🗌	Ę	53					53c F8839= 55,036	1
household, \$8,950	54	Add lines 47 through 53. These a	re your tota	al credits .						54	45,659,219	
ψ0,000	55	Subtract line 54 from line 46. If lin	ne 54 is mo	re than line 46,	, enter -0)			►	55	97,731,379	
Other	56	Self-employment tax. Attach Sch	edule SE							56	18,874,760	
	57	Unreported social security and N	ledicare tax	from Form:	a 🗌 41	37	b 🗌	8919 .		57	a= 128,848 b=	42,198
Taxes	58	Additional tax on IRAs, other quali	fied retireme	ent plans, etc. A	Attach Fo	orm 532	29 if re	quired .		58	5,726,292	
	59a	Household employment taxes from	n Schedule	н				·		59a	202,208	
	b	First-time homebuyer credit repay	ment. Attacl	h Form 540 <u>5 i</u> f	required					59b	830,760	
	60	Taxes from: a Form 955	Form 896	i0 c 🗌 li struc	tions; en	tercood	le(s) ax :	= 24,106		60	Other Taxes = 1,077	7,589
	61	Add lines 55 through 60. 1 nr. 15,530	3 000 /0	18					►	61	107,288,652	
Payments	62	Federal income tax winhric from			6	52 1	29,05	50,127				
	63	2013 estimated ax payments and a	mount appli	1 fron, 2012 re	eturn 🚺	63	9,274	4,202				
If you have a	64a	Earned incompredit (EIC)			6	4a 🛛	28,82	1,785		1		
qualifying child, attach	b	Nontaxable coment pay election	675	9,967				•				
Schedule EIC.	65	Additional child ta credit. Attach	cheu ile 88	12	6	65	20,72	27,634				
	66	Ame. ican opportunity credit fr m	o n 8863	8, line 8	🧃	66	10,39	9,178				
	67	Puppivel			6	67						
	6	Ar ou . paid with req. 25 for each	ension to fil	le	🧃	68	1,86	7,825				
	69	Excuss social security and "ier 1 R	RTA tax witl	hheld	🤇	69	1,35	7,741			71a F2439= 8,724	1
	70	Gredit for fee eral . x on fuels. At	tach Form	4136	7	70	351	,572			71c F8885= 13.69	
	71	Credits fro Forn a 2439 b	Reserved c	8885 d 🗌	7	71					71d Other Payments:	21,137
	72	Add lines 62 F3, 04a, and 65 three	ough 71. Th	nese are your t	otal pay	ments				72	138,827,397	
Refund	73	If the 72 is note than line 61, su	btract line (61 from line 72	2. This is	the an	nount	you overp	aid	73	115,557,210	
	74a	Amount of line 73 you want refur	nded to you	J. If Form 8888	3 is attac	hed, cł	neck h	iere . 🕨		74a	112,747,598	
Direct deposit?	▶ t	Roux. ~ Jumber	87,276,49	93	► c Type	e: 🗌 C	Checkir	ng 🗌 Savi	ngs			
See	► d	Aurount number										
instructions.	75	Amount of line 73 you want applied				75		2,435				
Amount	76	Amount you owe. Subtract line	72 from line	61. For details	s on how	to pay			s 🕨	76	26.480.680	
You Owe	77	Estimated tax penalty (see instrue				77		3,611				
Third Party	Do	you want to allow another person	to discuss	this return with	h the IRS	s (see ir	nstruc	tions)?	Yes	. Com	plete below.	No
Designee	De	ignee's		Phone				Personal	identifi	cation		
		ne 🕨		no. 🕨				number ()	•	
Sign		er penalties of perjury, I declare that I hav										belief,
Here		are true, correct, and complete. Declarat	ion of prepare		1			nation of write	пріера			
Joint return? See	Yo	r signature		Date	Your oco	cupatior	n			Daytir	ne phone number	
instructions. Keep a copy for				Data	0		41			16.11	20t	
your records.	Sp	use's signature. If a joint return, both r	nust sign.	Date	Spouse'	s occup	bation			If the If PIN, er	RS sent you an Identity F nter it	rotection
							-	-+-			ee inst.)	
Paid	Prii		arer's signatu	re				ate			k 🗌 if PTIN	
Preparer		81,826,173					<u> </u>			selt-e	mployed	
Use Only		i's name						Firm's EIN	•			
	Firr	n's address ►						Phone no.				

Form 1040 (2013)									Page 2
Tax and	38	Amount from line 37 (adjusted gross income)						38		
	39a	Check J Vou were born before January 2		Blind.					Basic Stand. Ded. =	823,062,803
Credits		if: Spouse was born before Janua	ary 2, 1949,						Add. Stand. Ded. =	25,583,178
Standard	b	If your spouse itemizes on a separate return or y	you were a dua	al-status alie	n, chec	k here► 3	9b		Stand. = 848,649,935	5
Deduction for—	40	Itemized deductions (from Schedule A) or yo	our standard	deduction (see left	margin) .		40	Itmzed = 1,188,594,80	8
People who	41	Subtract line 40 from line 38						41	7,322,508,136	
check any box on line	42	Exemptions. If line 38 is \$150,000 or less, multiply \$3	3,900 by the num	ber on line 6d.	Otherwis	e, see instructi	ons	42	1,107,723,027	
39a or 39b or who can be	43	Taxable income. Subtract line 42 from line 4	1. If line 42 is	more than I	ine 41,	enter -0		43	6,387,828,476	
claimed as a	44	Tax (see instructions). Check if any from: a 🗌 F	orm(s) 8814 I	b 🗌 Form 4	4972 c			44	1,265,680,238	
dependent, see	45	Alternative minimum tax (see instructions).	Attach Form 6	6251				45	27,426,374	
instructions.	46	Add lines 44 and 45						46	1,293,164,218	
 All others: Single or 	47	Foreign tax credit. Attach Form 1116 if require	ed	. 47	20,2	237,697			53a F3800= 3,064,587 53b F8801= 1,004,548	
Married filing	48	Credit for child and dependent care expenses. At	ttach Form 24	41 48	3,4	58,946			53c other= 19,289	
separately, \$6,100	49	Education credits from Form 8863, line 19 .		. 49	10,6	645,809			53c AMV= 12,568 53c Sch R= 9,493	
Married filing	50	Retirement savings contributions credit. Atta	ach Form 88	80 50	1,3	16,999			53c F8834= 760	
jointly or Qualifying	51	Child tax credit. Attach Schedule 8812, if rec	quired	. 51	27,2	233,304			53c F8911= 6,583 53c F8936= 231,050	
widow(er), \$12,200	52	Residential energy credits. Attach Form 5695		. 52	1,6	13,800			53c F8396= 73,709 53c F8839= 229,567	
Head of	53	Other credits from Form: a 3800 b 8801	c 🗌	53					53c F8839= 229,567	1
household, \$8,950	54	Add lines 47 through 53. These are your total						54	69,158,711	
\$0,330	55	Subtract line 54 from line 46. If line 54 is more						55	1,224,005,507	
Other	56	Self-employment tax. Attach Schedule SE .						56	55,533,464	
	57	Unreported social security and Medicare tax f						57	a= 30,440 b=	19,565
Taxes	58	Additional tax on IRAs, other guality of the tiremen		77	_			58	5,873,596	
	59a	Household employment taxes from Scheac's H	•			•		59a	1,077,91	
	b	First-time homebuyer credit rer ayr ent. Attach						59b	444,923	
	60	Taxes from: a For a 8959 b crm 8960						60	Other Taxes = 415,7	83
	61	6,273,283 16,490,81 Add lines 55 through oc. This is your total tax	17					61	1,310,217,474	
Payments	62	Federal income tax viu held from Forms V. 2		62	1,058	455,303				
Taymento	63	2013 estimated tax prymer is and amount applied			289,3	350,412				
If you have a	64a	Earned incurre credit (EIC)		64a	68.0	81,720				
qualifying child, attach	b	Nontaxab' mt. * pay election 64)	52,284		1 -	- , -				
Schedule EIC.	65	Additional child Lax credit. Attach Suneucus 8812		65	27,8	55,164				
	66	American coortunity credit from Form 8863,			9,2	52,951				
	67	Rese veu								
		, nor it paid wit' requist for extension to file			100,6	656,094				
	65	Excess social sec river and uer 1 RRTA tax withh	neld	69	2,52	20,819			71a F2439= 63,529	a 📃
	70	Credit for equital the on fuels. Attach Form 4	136	70		7,708			71d F8885= 52.28	
	71	Credits from Form: 2439 b Reserved c	8885 d	71					71d Other Payments:	64,713
	72	Add 1 >s 62, 33 34a, and 65 through 71. The	se are your t o	otal paymer	nts.		◄	72	1,556,654,116	
Refund	73	If line 72 , more than line 61, subtract line 61	1 from line 72	. This is the	amoun	t you overp	aid	73	-383,862,380	
	74a	Amount of line 73 you want refunded to you.						74a	320,596,496	
Direct deposit?	▶ b	Routing number		► c Type:	Check	ing 🗌 Savi	ngs			
See	► d	Account number								
instructions.	75	Amount of line 73 you want applied to your 2014	4 estimated ta	ax ► 75	63,2	265,884				
Amount	76	Amount you owe. Subtract line 72 from line 6	61. For details	on how to p	bay, see	e instructions	5 •	76	138,444,235	
You Owe	77	Estimated tax penalty (see instructions)		77	1,0	18,498				
Third Party	Do	you want to allow another person to discuss th	nis return with	the IRS (se	e instru	ctions)?	Yes	Com	plete below.	No
Designee	Des	ignee's	Phone			Personal	identifi	cation	_	
	nar		no. 🕨			number (PIN)		>	
Sign		er penalties of perjury, I declare that I have examined this								oelief,
Here	uie:	are true, correct, and complete. Declaration of preparer (· · ·			mation of whic	n prepa			
Joint return? See	You	r signature	Date	Your occupa	tion			Daytir	ne phone number	
instructions.										
Keep a copy for your records.	Spo	buse's signature. If a joint return, both must sign.	Date	Spouse's occ	cupation			If the IF PIN, er	RS sent you an Identity Protect it	otection
	_								ee inst.)	
Paid	Prir	t/Type preparer's name Preparer's signature	9		[Date			< □ if PTIN	
Preparer		81,826,173				1		self-e	mployed	
Use Only	Firr	i's name 🕨				Firm's EIN	•			
	Firr	n's address ►				Phone no.				

L - O - O	0.0.	Individual Inco	лис тал					5-0074		iiy—Di	o not write or staple in this	
For the year Jan. 1-Dec	. 31, 2013	, or other tax year beginning			, 2013, end	ding	, 2	20		Se	e separate instructio	ons.
Your first name and i			Last name	!						You	ur social security num	ber
Total 1040 ONLY re	turns file	d = 84,654,613									84,654,613	
If a joint return, spou	se's first	name and initial	Last name	1						Spo	ouse's social security nu	Imber
Electronically filed for	rms 1040	Only = 69,350,524									43,609,979	
Home address (numb	per and s	treet). If you have a P.O. I	box, see instr	uctions.				/	Apt. no.		Make sure the SSN(s) and on line 6c are co	
City, town or post office	e, state, a	nd ZIP code. If you have a fo	oreign address,	also complete sp	paces below (see	e instructi	ons).			Pi	residential Election Carr	paign
									Y		2,542,028 Y = ** 5,3	
Foreign country name	e			Foreign prov	vince/state/cou	unty	F	oreign p	ostal code		y, want אָס נס עס נס נוווא ועות. below will not change your t d. You	
Filing Status	980 1	Single			9,665,546	۱ 🗆	Head of ho	usehold	(with quali	fying p	person). (See instruction	ns.) If
41,816,0	83 2	Married filing jointly			,			• ·		l but r	not your dependent, ent	er this
Check only one	3	Married filing separ		spouse's SS			child's nam					
oox. 1,937,773	3	and full name here.	. ►		46,231	;	Qualifying	widow(er) with d	epen		. = 82,889
Exemptions	6a	Yourself. If some	eone can cla	aim you as a c	dependent, d	l o not c	heck box (6a. 82	2,889,755	. }	Boxes check Ret. = on 6a and 6b Exemp	
•	b	Spouse . 41	,820,283		<u></u>			<u> </u>		<u> </u>	No. of children	t.= 53,632,2
	С	Dependents:		(2) Depei	mber of Return	den	Number of		inder age 17 nild tax credi		on 6c who: • lived with you	
	(1) First		ne s			is to	Exempt.=	stru	uctions)		• did not live with you due to di_Ret. =	284,259
more than four		CHILDREN AT HOME			55,150		53,632,285		0,372,716		or separatio Exempt.=	336,515
lependents, see		CHILDREN AWAY FRC	ОМ НОМЕ	284,2			336,515		4,164,321	_	(see instructions) Dependents on 6c	
nstructions and		PARENTS		1,634	· · · ·		1,951,997		164,985		not entered above	
heck here 🕨 🗌		OTHER DEPENDENTS			0,915		3,926,384	L ,	432,835		Add numbers on	
	d	Total number of exer	•			Exe	emptions =	184,557	,218		lines above	
ncome	7	Wages, salaries, tips		. ,		• •			· ·	7	64,509,225	<u> </u>
	E 3	• xable interest. Atta	ach Sc' Juu	le B if require	d	· · ·	• • •		. ·	8a	37,028,506	
		Tax empt interest	Don .			Oh	5.828	205				
		. and monthly interest		ciu le on line 8	sa	8b	3,020	,290				
	9a	Ord' lary dividends. A				_ uo _				9a	25,007,072	
V-2 here. Also	9a					00 9b	23,197	·		9a	25,007,072	
V-2 here. Also	9a ,0	Ord' lary dividends. A	A laci Sch.	ule B if requ	ired 	 9b	23,19	·		9a 10	25,007,072 21,309,106	
V-2 here. Also ttach Forms V-2G and 099-R if t. x	X	Ord' ary dividends. A Qualified dividend	A laci Sch.	ule B if requ	ired 	 9b	23,19	·				
V-2 here. Also httach Forms V-2G and 099-R if t. x	،٥	Ord' lary dividends. A Qualified dividend Taxable refunds, red	A tact Sch.	uule B if requ ets of state an	ired 	 9b ne taxes	23,197 3	7,057	,095	10	21,309,106	
V-2 here. Also httach Forms V-2G and 099-R if t. x	ı0 11	Ord' lary dividends. A Qualified dividend Taxable refunds, red Alimony receiv. 1	Ataci Schu dits, r offse (loss). Attack	uule B if requ ets of state an h Schedule C	ired Id local incon or C-EZ .13	 9b ne taxes 3.Cap. 0	23,197 23,197 3 6ain Dist. =	7,057	,095	10 11	21,309,106 436,667	
W-2 here. Also attach Formo W-2G and 1099-R if t, x was t "thheit f you did no.	.0 11 12	Ord' lary dividends. A Qualified dividend Taxable refunds, red Alimony receiv. 1 Busi, ess il, come	A taci Sch. dits, or offse (loss). Attach . Attach Sch	uule B if requ ets of state an h Schedule C redule D if req	ired Id local incon or C-EZ .13	 9b ne taxes 3.Cap. 0	23,197 23,197 3 6ain Dist. =	7,057		10 11 12	21,309,106 436,667 23.529.912	
V-2 here. Also httach Formo V-2G and 099-R if t vas t "thhelt f you did no. get a W-2,	10 11 12 13	Ord' lary dividends. A Qualified dividend Taxable refunds, rea Alimony receiv. 4 Busil less I. come (Capital vain ol. voss).	A taci Sch. dits, or offse (loss). Attach . Attach Sch	uule B if requ ets of state an h Schedule C redule D if req prm 4797 .	ired .d local incon or C-EZ .13 .uired. If not r	 9b ne taxes 3.Cap. 0 requirec	23,197 23,197 3 6ain Dist. =	7,057		10 11 12 13	21,309,106 436,667 23,529,912 20,539,234	
V-2 here. Also httach Formo V-2G and 099-R if t vas t i thhelt f you did no. jet a W-2,	10 11 12 13	Ord' lary dividends. A Qualified dividend Taxable refunds, rea Alimony received Busiless Loome (Capital ain or coss). Conergains or (losses	dits, yr offse (loss). Attach Attach Sch s). Attach Fo	uule B if requ ets of state an h Schedule C redule D if req	ired d local incon or C-EZ .13 juired. If not r 	 9b ne taxes 3.Cap. 0 required b Taxal	23,197 s Gain Dist. = I, check he	7,057		10 11 12 13 14	21,309,106 436,667 23,529,912 20,539,234 2,138,830	
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V-2 here. Also httach Forme V-2G and 099-R if t vas t`thhelt f you did not let a W-2, lee instructions.	10 11 12 13 14 167 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33	Ord' lary dividends. A Qualified dividend Taxable refunds, rea Alimony received Busiless in come of (Capitan jain on coss). Criner gains or (losses Indist butions Pensions and annuice nontal real estate, ro Farm income or ros Unemployment om Social security rene Social security rene Combine the anounts in Educator expenses Certain business expensive fee-basis government of Health savings accound Moving expenses. At Deductible part of self- Self-employed health Penalty on early with Alimony paid b Reco IRA deduction Student loan interest	A taci Schull dits, or offse dits, or offse dits, or offse dits, or offse dits, or offse dits, or offse s. Attach Sch s. Attach s. Attach Sch s. Attach s. Attach Sch s. Attach s. Att	uule B if requ ets of state an h Schedule C redule D if req orm 4797 . 11.804,900 23,525,39 nerships, S cc nedule F .	ired	9b 9b ne taxes 3.Cap. C requirec b Taxal b Taxal trusts, e b Taxal 21. This i 23 24 25 26 27 28 29 30 31a 32 33	23,197 Sain Dist. = A, check he ble amount ble amount ttc. Attach ble amount s your total 3,026 156, 1,194 1,244 18,874 954, 3,995 690, 651, 2,272 7,137	7,057 2,695 pre ► Schedu 		10 11 12 13 14 15b 16b 17 18 19 20b 21	21,309,106 436,667 23,529,912 20,539,234 2,138,830 11,181,611 21,618,275 17,408,198 1,812,919 5,128,862 14,598,726 5,699,705 84,432,369 21. Net oper. loss= 21. Stock options= 21. Stock options= 21. Cancel. of debt= 21. For. earn. inc. ex= 21. Gambling inc.= 21. Taxable HSA =	2,393 770,75 470,34 1,918, 267,56
V-2 here. Also ttach Forme V-2G and 099-R if t vas t thhele t vou did nou- let a W-2, ee instructions.	10 11 12 13 14 16 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33 34	Ord' lary dividends. A Qualified dividend Taxable refunds, rea Alimony received Busiless in come of (Capitan jain compose). Craner gains or (losses) of dist butions Pensions and annuice nontal real estate, ro Farm income or ros. Unemployment comp Social security rene of Othe income, est ty Combine the amounts in Educator expenses Certain business expens fee-basis government of Health savings accourt Moving expenses. At Deductible part of self- Self-employed SEP, Self-employed health Penalty on early with Alimony paid b Rece IRA deduction Student loan interest Tuition and fees. Atta	A taci Scher dits, or offset dits, or offset (loss). Attach Attach Sch s). Attach Sch s). Attac	uule B if requisite and the sets of state and the set of the set	ired	9b 9b ne taxes 3.Cap. C requirec b Taxal b Taxal b Taxal crusts, e b Taxal 21. This i 23 24 25 26 27 28 29 30 31a 32 33 34	23,197 23,197 Sain Dist. = A, check he ble amount ble amount ttc. Attach ble amount 3,026 156, 1,194 1,244 18,874 954, 3,995 690, 651, 2,272 7,137 1,245	7,057 2,695 pre ► Schedu income ,802 555 ,511 ,377 4,760 877 ,573 780 544 ,946 ,054 ,337		10 11 12 13 14 15b 16b 17 18 19 20b 21	21,309,106 436,667 23,529,912 20,539,234 2,138,830 11,181,611 21,618,275 17,408,198 1,812,919 5,128,862 14,598,726 5,699,705 84,432,369 21. Net oper. loss= 21. Stock options= 21. Stock options= 21. Cancel. of debt= 21. For. earn. inc. ex= 21. Gambling inc.= 21. Taxable HSA = 36. Archer MSA Ded= 3, 36. Housing ded= 4,	2,393 770,75 470,34 1,918, 267,56 391 344
V-2 here. Also ttach Forme V-2G and 099-R if t vas t thhele t vou did nou- let a W-2, ee instructions.	10 11 12 13 14 16 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33 34 35	Ord' lary dividends. A Qualified dividend Taxable refunds, red Alimony received. Busiless hoome of Capitan ain or coss). Conergains or (lossed I V dist butions Pensions and annui de nontal real estate, ro Farm income or cost Unemployment omp Social security energe Othe income. Ist ty Combine the arcounts in Educator expenses Certain business expen fee-basis government of Health savings accound Moving expenses. At Deductible part of self- Self-employed health Penalty on early with Alimony paid b Rec IRA deduction Student loan interest Tuition and fees. Atta Domestic production a	A tack Schurd dits, ar offse dits, and tack s. Attach Sch s. Attach Sch dis, partic dis, partic di dis, partic di dis, partic di dis, partic di	ule B if requinations of state and the sets of state and the schedule C and the schedule D if requirements of the schedule D if requirements of the schedule F and the schedule for the schedule F and the	ired	9b ne taxes 3.Cap. C requirec 5 . b Taxal b Taxal b Taxal b Taxal b Taxal c trusts, e b Taxal c trusts, e b Taxal c trusts, e b Taxal c trusts, e b Taxal c trusts, e	23,197 23,197 3 3 3 3 3 3 3 3 3 3 3 3 3	7,057 2,695 are ► Schedu 555 ,511 ,377 4,760 877 ,573 780 544 ,946 ,054 ,337 374		10 11 12 13 14 15b 16b 17 18 19 20b 21 22	21,309,106 436,667 23,529,912 20,539,234 2,138,830 11,181,611 21,618,275 17,408,198 1,812,919 5,128,862 14,598,726 5,699,705 84,432,369 21. Net oper. loss= 21. Stock options= 21. Stock options= 21. Cancel. of debt= 21. For. earn. inc. ex= 21. Gambling inc.= 21. Taxable HSA = 36. Archer MSA Ded.= 3, 36. Housing ded.= 4, 36. Other adj.= 14.	2,393 770,75 470,34 1,918, 267,56
V-2 here. Also httach Formo V-2G and 099-R if t vas t i thhelt f you did no. jet a W-2,	10 11 12 13 14 16 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33 34	Ord' lary dividends. A Qualified dividend Taxable refunds, rea Alimony received Busiless in come of (Capitan jain compose). Craner gains or (losses) of dist butions Pensions and annuice nontal real estate, ro Farm income or ros. Unemployment comp Social security rene of Othe income, est ty Combine the amounts in Educator expenses Certain business expens fee-basis government of Health savings accourt Moving expenses. At Deductible part of self- Self-employed SEP, Self-employed health Penalty on early with Alimony paid b Rece IRA deduction Student loan interest Tuition and fees. Atta	A tack Scher dits, or offset dits, or offset (loss). Attach s. Attach Sch s). At	uule B if requ ets of state an h Schedule C redule D if req orm 4797 . 11.804,900 23,525,39 nerships, S co nedule F .	ired	9b 9b ne taxes 3.Cap. C requirec b Taxal b Taxal b Taxal c b Taxal 21. This i 23 24 25 26 27 28 29 30 31a 32 33 34 35 	23,197 Sain Dist. = A, check he ble amount ble amount ttc. Attach ble amount s your total 3,026 156, 1,194 1,244 18,874 954, 3,995 690, 651, 2,272 7,137 1,245 717,	7,057 2,695 pre ► Schedu income ,802 555 ,511 ,377 4,760 877 ,573 780 544 ,946 ,054 ,337 374		10 11 12 13 14 15b 16b 17 18 19 20b 21	21,309,106 436,667 23,529,912 20,539,234 2,138,830 11,181,611 21,618,275 17,408,198 1,812,919 5,128,862 14,598,726 5,699,705 84,432,369 21. Net oper. loss= 21. Stock options= 21. Stock options= 21. Cancel. of debt= 21. For. earn. inc. ex= 21. Gambling inc.= 21. Taxable HSA = 36. Archer MSA Ded= 3, 36. Housing ded= 4,	770,75 470,34 1,918, 267,56 391 344

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

1040		ent of the Treasury—Internal R Individual Incol			20	13	OMB N	o. 1545-0074	IBS Use On	lv—D	o not write or staple in this	space	
Eor the year Jan 1-Dec		, or other tax year beginning			201	3, ending		, 20		-	e separate instructio		
Your first name and in		, or other tax year beginning	Last name		, 201	o, chung		, 20		-	ur social security num		
				Total 1	040 ONLY	returns fi	iled =	84,654,613					
If a joint return, spous	se's first	name and initial	Last name							Spo	use's social security nu	mber	
				Electron	ically filed	d forms 10	40 Only	= 69,350,52	4				
Home address (numb	per and s	treet). If you have a P.O. b	l ox, see instru	ictions.					Apt. no.		Make sure the SSN(s)	above	
											and on line 6c are co		
City, town or post office	e, state, a	nd ZIP code. If you have a for	eign address,	also complete s	aces belo	w (see instr	ructions).			Р	residential Election Cam	paign	
											ck here if you, or your spouse		
Foreign country name	е			Foreign prov	/ince/state	e/county		Foreign p	ostal code		y, want \$3 to go to this fund. (x below will not change your ta		
										refur		Spouse	
	1	Single				4	Пнеа	d of household	(with qualif	vina	person). (See instructior	<u> </u>	
Filing Status	2	Married filing jointly	(even if onl	v one had inc	come)						not your dependent, ent		
Check only one	3	Married filing separa	•					l's name here.					
box.		and full name here.		000000000		5	Qua	lifying widow((er) with de	epen	dent child		
Fuenetiene	6a	Yourself. If some	one can cla	im vou as a c	lepende	nt. do no	t check	k box 6a .		.]	Boxes checked		
Exemptions	b	Spouse								Ĵ	on 6a and 6b No. of children		
	c	Dependents:		(2) Dependent's		(3) Depend	dent's	(4) 🗸 if child u		_	on 6c who:		
	(1) First	•	S	cial security num		relationship	to you	qualifying for cl (see instru			 lived with you did not live with 		
								,	,		you due to divorce or separation		
If more than four											(see instructions)		
dependents, see instructions and											Dependents on 6c not entered above		
check here													
	d	Total number of exem	ptions clair	ned							Add numbers on lines above		
Incomo	7	Wages, salaries, tips,								7	5,021,547,295		
Income	£ 3	vable interest. Atta	ch Sc⁺ ∍uul	e B if require	d				🗖	8a	97,002,485		
		Tax xempt interest.						67,760,927					
Attach Form(s)	9a	Ordinary dividends. A	aci Sci	ule B if requ	ired .					9a	212,245,277		
W-2 here. Also attach Forma		Qualified dividend				. 9b	1	56,030,690					
W-2G and	10	Taxable refunds, red	its, or offse	ts of state an	d local ir	ncome ta	axes .			10	27,850,899		
1099-R if t、x	11	Alimony receiv							「	11	9,229,979		
was v "thheic	12	Busi assi, come (le								12	302,072,544		
	13	Capital ຸ າin ບ. ູ.ວss)	·							13	483,413,658		
If you did no.	14	Ciner jains or (losses							🗆	14	1,029,266		
get a W-2, see instructions.		i ' dist butions .	15	237,742,8			axable a	mount .	1	I5b	194,122,415		
see manuenons.	167	Pensions and annulins	16a	911,702,9	16	b Ta	axable a	mount .	1	l6b	530,472,996		
	• .	nuital real estate, roy	'ties, p. 'r	erships, S co	orporatio	ons, trust	s, etc. A	Attach Sched	ule E	17	613,541,466		
	. •	Farm income or los								18	-7.798.270		
	19	Unemployment omp	e sation .						🗆	19	31,472,621		
	20a	Social security rene "ts		417,022,3				mount .	2	20b	210,469,213		
	21	Othe income. st typ	e and amo	unt						21	33,914,257		
	22	Combile the ar Jounts in	the far right	column for lin	es 7 throu	ugh 21. Th	nis is you	ur total incom	e 🕨	22	7,588,134,276		
A allocate al	23	Educator expenses				23		772,786			21. Net oper. loss=	189,0)41,3
Adjusted	24	Certain business expens	es of reservis	sts, performing	artists, a	ind					21. Stock options=	364,2	
Gross		fee-basis government of	icials. Attach	Form 2106 or	2106-EZ	24		587,084			21. Cancel. of debt=	10,01	
Income	25	Health savings accourt	nt deductio	n. Attach For	m 8889	. 25		3,716,404			21. For. earn. inc. ex= 21. Gambling inc.=	29,02 29,97	
	26	Moving expenses. Att	ach Form 3	903		. 26		3,560,922			21. Taxable HSA =	349,1	
	27	Deductible part of self-e	mployment t	ax. Attach Sch	edule SE	. 27		27,911,733				0-3,1	1 - + /
	28	Self-employed SEP, S	IMPLE, and	d qualified pla	ans .	. 28		22,407,806					
	29	Self-employed health					2	27,139,425					
	30	Penalty on early withd	rawal of sa	vings.		. 30		221,210					
	31a	Alimony paid b Recip	pient's SSN	►	<u> </u>	31a	a	1,761,438					
	32	IRA deduction				. 32		1,619,314					
			1.			. 33		7,289,895			36. Archer MSA Ded.= 5,	821	
	33	Student loan interest	deduction .	· · ·									
		Student loan interest of Tuition and fees. Attac				. 34		2,720,754			36. Housing ded.= 82	2,738	
	33		ch Form 89	17				2,720,754 1,228,603				2,738 363,29	91
	33 34	Tuition and fees. Attac	ch Form 89 [°] tivities dedu	17 ction. Attach I	orm 890	3 35		1,228,603		36			91

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

Form 1040 (2013)	39a A = 16,943,367	B = 7,27	72,390	C = 168,3	80		D = 53,9	23			Page 2
Tax and	38	Amount from line 37 (adjusted	gross income)						38		
Credits	39a	Check (A You were born b	pefore January					oxes			Basic Stand. Ded. = 38	8,502,750
		if: B Spouse was bo	rn before Janu	ary 2, 1949,	D Blind	J che	cke	d 🕨 39a			Add. Stand. Ded. = 7	,935,165
Standard	b	If your spouse itemizes on a sep	parate return or	r you were a du	ual-status ali	en, ch	leck	here► 3	9b [872	2,680	Stand. = 38,502,750	
Deduction for—	40	Itemized deductions (from So						• •	•	40	Itmzed = 44,330,496	
People who	41	Subtract line 40 from line 38			R	eal Est. T	Fax D	ed. = . 3.0)34	41	76,478,965	
check any box on line	42	Exemptions. If line 38 is \$150,000) or less, multiply	\$3,900 by the nur	mber on line 60	I. Other	wise,	see instructi	ons	42	81,435,956	
39a or 39b or who can be	43	Taxable income. Subtract lin	e 42 from line	41. If line 42 is	s more than	line 41	1, er	nter -0	•	43	68,687,801	
claimed as a dependent,	44	Tax (see instructions). Check if a	ny from: a	Form(s) 8814	b Form	4972	c		_	44	67,854,825	
see	45	Alternative minimum tax (se	,						•	45	3,938,312	
instructions.All others:	46	Add lines 44 and 45				1				46	67,891,160	
Single or	47	Foreign tax credit. Attach Forn	•					7,567			53a F3800= 462,100 53b F8801= 322,422	
Married filing separately,	48	Credit for child and dependent of	•					<u>0,991</u>			53c other= 3,649 53c AMV= 3,994	
\$6,100	49	Education credits from Form 8						4,474			53c Sch R= 22,211	
Married filing jointly or	50	Retirement savings contribut						5,146			53c F8834= 308 53c F8911= 13,389	
Qualifying widow(er),	51	Child tax credit. Attach Scheo	,			-		0,763			53c F8936= 43,009 53c F8396= 58,410	
\$12,200	52	Residential energy credits. Att				3	,030	6,039			53c F8839= 55,036	1
Head of household,	53	Other credits from Form: a 38								F 4	20 124 952	
\$8,950	54 55	Add lines 47 through 53. These Subtract line 54 from line 46. It								54 55	30,124,853 63,108,687	
	56									55 56	18,874,760	
Other	50 57	Self-employment tax. Attach S Unreported social security and		from Form:				 8919 .	·	50	a= 128,848 b=	12 108
Taxes	57 58	Additional tax on IRAs, other qu							÷	58	5,726,292	42,130
	59a	Household employment taxes fi		-				-		59a	a= 202,208 b=	<u> </u>
	b	First-time homebuyer credit rep								59b	830,760	
	60	Taxes from: a \square Form 8959	·		•				•	60	Other Taxes = 1,077,	589
	61	A id line 55 through bu. This	3,090,49	98 1X		and anode		24,100	•	61	72,665,959	
Payments	62	Fe 'eral income tax withheld fr						9,224		•••	,,	
	63	2013 tim ted tax payments in					· ·	4,000				
If you have a	64a	E ned income credit / TIL			64a	11	1.27	3,969				
qualifying child, attac	Ь	Nontaxable combat pay ction	64b	2,990			,	-,				
Schedule Er	65	Additional child tax cr. 1it. A tac		12	65	8	,48	8,728				
	20	American Coport mity c dit fro				5	,86	9,280				
	67	Reserved			67							
	68	Amour par with equest for e	extension to fil	е	68	1	,842	2,863				
	69	ress r cial ecurity and tier 1	RF A tax with	nheld	69	1	,349	9,771 _			71a F2439= 8,724	ļ
	70	Cr dit for underal tax on velo			70	:	351	,572			71d F8885= 13,693	3
	71	Ledits norm Form: a 2439			71						71d Other Payments:	16,120
	72	dd lines 62, 63, 64a, and 35 t								72	78,065,232	
Refund	73	If line 72 is more than. line 61,							aid	73	58,523,361	
	74a	Amount of the 73 year wait re	-			_		_	·	74a	55,795,485	
Direct deposit?	▶ b	Routing number	71,568,07	'8	► c Type:		ckin	g 📋 Sav	ings			
See instructions.	► d	Account nun. er							1			
Amount	75	Amount of line 73 you want app						5,135	∣ s ►		00.054.504	
You Owe	76 77	Amount you owe. Subtract lir			1	1			s 🕨	76	22,354,521	
	77	Estimated tax penalty (see inst	,					8.268			nlata halaw	Ne
Third Party		you want to allow another pers	ion to discuss	this return with	n the IRS (S	e insi	ruci	lions)?	_ res	. Com	plete below.	No
Designee		signee's		Phone				Persona		cation		
Sign		ne Ier penalties of perjury, I declare that I	have examined th	no. no. And according to the second seco	ompanying so	redulee	and	number		ne hest	of my knowledge and b	elief
Here		are true, correct, and complete. Decla										ellei,
	Yo	ur signature		Date	Your occup	ation				Davtir	ne phone number	
Joint return? See instructions.												
Keep a copy for	Sp	ouse's signature. If a joint return, bo	th must sign.	Date	Spouse's o	ccupati	on			If the I	RS sent you an Identity Pro	otection
your records.	V		5							PIN, er		
Daid	Pri	nt/Type preparer's name Pr	eparer's signatu	re	1		Da	ate			PTIN	
Paid Proparor		52,704,264	-							Checl self-e	< ∐ if mployed	
Preparer Use Only	Firr	n's name					<u>'</u>	Firm's EIN	•		1	
Use Only		n's address ►						Phone no.				

Form 1040 (2013)						Page 2
Tax and	38	Amount from line 37 (adjusted gross income)			38		
	39a	Check You were born before January 2, 1949, C Bli	lind.) Tota	l boxes		Basic Stand. Ded. = 3	46,053,527
Credits				cked 🕨 39a		Add. Stand. Ded. = 1	4,552,522
Standard	b	If your spouse itemizes on a separate return or you were a dual-status	s alien, che	eck here ► 39b _4	22,143	Stand. = 360,609,902	
Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction			40	Itmzed = 1,188,594,808	
People who	41	Subtract line 40 from line 38	Real Est. Ta	ax Ded. = 1.865	41	6,150,806,932	
check any box on line	42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line	ne 6d. Otherw	vise, see instructions	42	697,020,549	
39a or 39b or who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more th		, . <u> </u>	43	5,542,960,234	
claimed as a dependent,	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form			44	1,152,241,556	
see instructions.	45	Alternative minimum tax (see instructions). Attach Form 6251 .			45	27,426,198 1,179,725,360	
All others:	46	Add lines 44 and 45		►	46	53a F3800= 3,064,587	
Single or	47		-	,237,697 473,624	-	53b F8801= 1,004,548	
Married filing separately,	48 49			188,454	-	53c other= 19,289 53c AMV= 12,568	
\$6,100 Married filing	49 50			19,584	-	53c Sch R= 2,950 53c F8834= 760	
jointly or	51			,386,043	-	53c F8911= 6,583 53c F8936= 231,050	
Qualifying widow(er),	52			613,800	-	53c F8396= 73,709	
\$12,200 Head of	53		53			53c F8839= 229,567	
household,	54	Add lines 47 through 53. These are your total credits			54	55,164,813	
\$8,950	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0			55	1,124,560,547	
Other	56	Self-employment tax. Attach Schedule SE			56	55,533,464	
Taxes	57	Unreported social security and Medicare tax from Form: a _ 41	137 b	8919	57	a= 30,440 b= 4	19,565
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Fo	orm 5329 if	f required	58	5,873,596	
	59a	Household employment taxes from Schedule H			59a	1,077,91	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	444,923	
	60	Taxes from: a Form 8959 h Form 8960 c Instructions; en	ntercode(s)	ax = 50.246	60	Other Taxes = 415.78	3
	61	A d lin 55 through ou. This is yr ar total tax		,923,697	61	1,210,772,513	
Payments	62		000	,386,856	-		
If you have a	63 64a			226,244	-		
qualifying	04a 5	Nontaxable combat pay ∈ ction 64b 45,117	21,	220,244	-		
child, attac Schedule Er	65		65 11,	509,172			
	20			426,556			
	67	Reserved	67				
	68	Amoun par with equest for extension to file	68 100	,624,939			
	69	Cress of cial ecurity and tier 1 RF TA tax withheld	/	515,753		71a F2439= 63,529	
	70		70 10	67,708	_	71d F8885= 52,281	
	71		71			71d Other Payments:	57,290
	72	dd lines 62, 63, 64a, and 35 to ough 11. These are your total pay			72	1,333,069,152	
Refund	73	If line 72 is more than, ine 61, subtract line 61 from line 72. This is		· · _	73	-256.024.299 192,840,610	
D :	74a ▶ b	Amount of the 73 ye we, t refunded to you. If Form 8888 is attac Routing number		cking Savings	74a	192,040,010	
Direct deposit? See	► d	Account nun, ar					
instructions.	75		75 63	.183.689			
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how	v to pay, se	ee instructions	76	134,725,503	
You Owe	77	Estimated tax penalty (see instructions)	77 99	97,843			
Third Party	Do	you want to allow another person to discuss this return with the IRS	S (see instr	ructions)?	s. Com	plete below.	No
Designee		signee's Phone		Personal ident	ification		
Sign		ne 🕨 no. 🕨		number (PIN)			
Sign Here		der penalties of perjury, I declare that I have examined this return and accompanying y are true, correct, and complete. Declaration of preparer (other than taxpayer) is ba					elief,
			cupation			me phone number	
Joint return? See instructions.						F	
Keep a copy for	Spo	ouse's signature. If a joint return, both must sign. Date Spouse'	's occupatio	on		RS sent you an Identity Pro	tection
your records.					PIN, e here (s	nter it see inst.)	
Paid	Prir	nt/Type preparer's name Preparer's signature		Date		k if PTIN	
Preparer		52,704,264				employed	
Use Only	Firr	n's name 🕨		Firm's EIN ►			
	Firr	n's address ►		Phone no.			

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

		ent of the Treasury—Internal Re Individual Incor		(99) Return	201	3	DMB No. 154	15-0074	IRS Use Or	nly—Do no	t write or sta	ple in this	space.
For the year Jan. 1-Dec.	31, 2013	, or other tax year beginning			, 2013, e	nding	,	20		See se	eparate in	structio	ons.
Your first name and ini			Last name							Your s	ocial secu	rity num	ber
Electronically Filec	d Returr	ns = 125,317,979											
If a joint return, spouse	e's first	name and initial	Last name							Spouse	's social se	curity nu	mber
1040's E-file	ed =	69,350,524											
Home address (numbe	er and st	treet). If you have a P.O. bo	ox, see instruc	ctions.					Apt. no.	▲ Ma	ake sure the	e SSN(s)	above
1040A's E-file	led =	35,890,253									nd on line 6		
City, town or post office,	state, ar	nd ZIP code. If you have a fore	eign address, a	Iso complete s	paces below (s	ee instru	ctions).			Presi	dential Elect	tion Cam	ipaign
1040EZ's E-fi	iled =	20,077,203							Y	= * 3,05	9,222 Y	= ** 4,9	17,150
Foreign country name				Foreign pro	vince/state/co	ounty		Foreign p	ostal code		ແກເ ຈວ ເບ gບ ເບ ow will not cha		
										refund.	_	· · _	Spouse
57,100,25	52 1	Single		.1	19,795,536	4	Head of h	ousehold	(with qualit	fvina pers	son). (See in		ns.) If
Filing Status 46,297,050	in 2 [Married filing jointly	(even if only	one had in	come)		the qualify		• •				,
Check only one	3	Married filing separa			-		child's nar	• •					
OOX. 2,061,409		and full name here.		,pouce e ee	63,732	5 [Qualifying	g widow(er) with de	ependen	t child Ret	t. = 11	7,884,258
	6a	Vourself. If some	one can clair	m vou as a	dependent	do not	check box	6a ¹	17,884,258	3) E	Exen	npt.= 16 Ret = /	64,188,427
exemptions	b		04,169		-					· } •	boxes cne n 6a and <u>t</u>	xempt.= 7	4,837,665
-	c	Dependents:		(2) D(<u> </u>		Number of	child u	nder age 17		lo. of child n 6c who:		
1	(1) First r	•	000	cial se Numb	ber of Returns	ship	Number of Exempt.=		nild tax credi	t •	lived with	you	
<u> </u>	、 <i>,</i>	HILDREN AT HOME		42,293	745	7	4,837,665		00,661	— v	did not live ou due to d	Ret. =	361.605
f more than four –		HILDREN AWAY FROM H		361,60			33,571		66,848		r separatio see instruct		: 433,571
lependents, see -		ARENTS		2,400,6			2,864,152		00,040		ependents		
heads here		THER DEPENDENTS		6,300,8			,931,615	,	6,734	n	ot entered	above	
heck here ►	d	Total number of exem	ntions olaim				mptions = 2		-		dd numbe nes above		
	-					. Exe		51,255,44	29 .				
ncome	7	Wages, salaries, tips, e				• •			· · -		05,970,0		<u> </u>
	8a	Taxable interest. Attac						· · ·	''' F	8a	37,504,9	33	<u> </u>
ttach Form(s)	b	Tax-exempt interest.				8b	5,14	6,022		0-	00 400 7	20.4	
V-2 here. Also	9a	Ordinary dividends. At	on Coned	ule B it requ	lirea				''' F	9a	23,439,7	04	<u> </u>
ttach Forms	b	Qualified dividends				9b	,	29,102		10	40.000.0	50	
V-2G and 099-R if tax	10	Taxable refundr, cred	or onsets	S OF STATE ar	id ic cal inco	me tax	es	• • •	•• -		18,828,9		<u> </u>
vas withheld.	11	Alimony recrive '.	· · · ·				· · ·		-	11	368,80		<u></u>
	12	Businessi, con e or (lo									19,244,3		<u> </u>
f you did not	13	Capita, rain o. (loss). A			juired. If not	require	ed, check r	nere ►			17.632.7		<u></u>
jet a W-2,	14	O'.ier ain or (losses)				· ·	· · ·	· · ·		14	1.872.93		<u></u>
ee instructions.		IF.1 dist ibutions .	<u>``a</u>	11.578.26			able amoun				<u>10.978.3</u>		<u> </u>
	٣a	Pensions and annuiti s		24.735.76			able amoun		-		22,710,7		<u> </u>
	17	Rental real e Law ro,				,		n Sched	ule E		14,767,7		<u> </u>
	18	Farm incol e or ()	r						· · -	18	1.594.56		<u> </u>
	J	Unemployme, * compe	1 1		· · · ·				_	19	8,034,90		<u> </u>
	20a	Social ocurity benefits	· · ·	21,915,53			able amoun				15,103,0		<u> </u>
	21	Oth r income. List typ	e and amou	int		04 TI				21	5,716,50		
	22								e ►	22 1	125,129,4	478	<u> </u>
Adjusted	13	Foucator expenses				23	3,40	4,710	+		. Net oper.		1,018,4
Gross	24	Certain business expense			-		400	520			. Stock opti		1,947
ncome		Yee-basis government off				24		5,529	+		. Cancel. of . For. earn.		647,58 210,59
	25	Health savings accour				25		2,709	+		. Gambling		1,619,
	26	Moving expenses. Atta				26		4,678	+		. Taxable F		233,38
	27	Deductible part of self-er				27		50,015 210	+				
	28	Self-employed SEP, S				28),210 7.014	+				
	29	Self-employed health i				29		7,211	+				
	30	Penalty on early withd				30		,641	+				
	31a	Alimony paid b Recip				31a		5,148	<u> </u>				
	32	IRA deduction				32		8,057	+				
	33	Student loan interest of				33		99,892	4		6. Archer MSA D	,	115
	34	Tuition and fees. Attac	h Form 891;	7		34		3,779	+		6. Housing de		•
	35	Domestic production ac	tivities deduc	ction. Attach	Form 8903	35	653	,338			Other adj	j.= 11	5,123
	36 37	Add lines 23 through 3 Subtract line 36 from I							►		<u>32,342,4</u> 125,317,9		

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

For the year 1. Other 31. (25): a where the year begrange .923. Average .90 Constraints Constand trent Constraints Constrai	1040		ent of the Treasury-				2	013		o. 1545-0074	IBS Use On	lv—D	o not write or staple in this	space
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104/E276 Enter 20/07/203 Foreign province/state/county Foreign position Performance in the foreign position of the					ddress, a	also complete s	paces b	elow (see inst	ructions).			Р	residential Election Car	npaign
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Add inmony rec: We ¹ 10 Taxable refund:, cred. or or offsets of strie and ir cal income taxes 10 23,710,838 099-Rif tax as withheld. 11 Alimony rec: We ¹ 11 8,031,773 12 Business or i or (loss). Attach Sc. rdv. D if required, if not required, check here ▶ 11 8,031,773 13 Capita. vair. (loss). Attach Sc. rdv. D if required. If not required, check here ▶ 13 360,036,775 14 O'ner, air. or (losses). Mtach Sc. rdv. D if required. If not required, check here ▶ 14 -2,949,099 15 17, Sci51,637 14 -2,949,099 155 17 Fental real e.au. ro, vite., partnerships, Scorporations, trusts, etc. Attach Schedule E 17 524,296,514 18 -6,473,974 19 43,744,745 20 20a Cotar aroutity benefits 20a 448,855,452 b Taxable amount 11 8,006,320 21 Oth rinc: ne. List type and amount 19 43,744,745 20 143,940 22 7,884,145,693 21 500,081,026 21 30,081,026 22 7,884,145,693 21 20,081,026 21 30,081,026	N-2 here. Also		-					 OH	1^{\prime}	17 585 031		Ja	101,070,200	+
009-R if tax ras withheld. 11 Alimony rec: vc · 1. 11 8.031.773 12 Business oo. • or (loss). Attach Cenc. Ve Corc-EZ (13.Cap. Gain Dist. = 4.999.536 12 244.477.459 13 Capita van (loss). Attach Sch. vdu. > D if required. If not required, check here ▶ 11 8.031.773 14 O'.erg. ai. or (loss). Attach Sch. vdu. > D if required. If not required, check here ▶ 13 360.936.775 14 O'.erg. ai. or (losses). Vta. > Fon 4797. 14 -2.949.099 15a IF. A dist ibutions 11a 8.74.954.096 b Taxable amount 16b 515.901.284 17 Funtal real e. au. ro, vite , partnerships, S corporations, trusts, etc. Attach Schedule E 17 524.296.514 17 Funtal real e. au. ro, vite , partnerships, S corporations, trusts, etc. Attach Schedule E 19 43.744.745 20a Social acurity benefits 20a 1448.855.452 b b 19 43.744.745 20b 198.096.320 13 30.081.026 11 13.940 30.41.48 30.41.48 30.41.48 13.940 14.48.663 14.3.940 14.48.663 14.3.940 14.48.663 14.48.663 14.4							Id le pa			, ,		10	23 710 838	
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Adjusted bross ncome24Certain business expenses of reservists, performing artists, and ree-basis government officials. Attach Form 2106 or 2106-EZ 2524446,75821. Stock options= 21. Cancel. of debt= 21. For. earn. inc. ex= 23,265,464304,148 7,856,5725Health savings account deduction. Attach Form 3903263.163,485253.265,46421. Cancel. of debt= 21. Cancel. of debt= 21. Gambling inc.=3.990,6226Moving expenses. Attach Form 3903263.163,4852722,651,1132818,927,545306,31127Deductible part of self-employment tax. Attach Schedule SE2923,257,82630184,851306,31129Self-employed health insurance deduction2923,257,8263110,075,3323110,075,33231310,640,30136. Archer MSA Ded=3,62731Alimony paidb Recipient's SSN >397,55531310,640,301359,599,32136118,914,09236Add lines 23 through 35359,599,32136118,914,09236118,914,092		3	Educator expe	enses .				. 23	3	853,414				143.940
Archer MSA Ded.= 337,555 31a Alimony paid b Becipient's SSN ▶ 397,555 32 IRA deduction 337,555 31a 10,640,301 33 10,640,301 35 Domestic production activities deduction Attach Form 8903 34 3,793,706 35 9,599,321 36 418,914,092			· · ·										21. Stock options=	
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26 Moving expenses. Attach Form 3903 26 3.163.485 21. Gambling inc.= 23,410,5 27 Deductible part of self-employment tax. Attach Schedule SE 28 18,927,545 29 23,257,826 28 Self-employed health insurance deduction 29 23,257,826 30 184,851 30 184,851 31a 10,075,332 31a 10,015,924 33 Student loan interest deduction 33 10,640,301 36 36,627 36 Add lines 23 through 35 35 9,599,321 36 118,914,092	ncome	25	Health savings	account de	ductio	n. Attach For	m 888	9 . 25	; (3,265,464				
27 Deductible part of self-employment tax. Attach Schedule SE . 27 22,651,113 28 Self-employed SEP, SIMPLE, and qualified plans . 28 18,927,545 29 23,257,826 29 23,257,826 30 184,851 30 184,851 31a Alimony paid b Recipient's SSN ▶ 397,555 31a 10,075,332 32 IRA deduction . 33 10,640,301 36. Archer MSA Ded= 3,627 34 Tuition and fees. Attach Form 8917. 34 3,793,706 36. Other adj.= 1,095,823 36 Add lines 23 through 35. 35 9,599,321 36 118,914,092			Ű							3,163,485			-	
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29 Self-employed health insurance deduction 29 23,257,826 30 Penalty on early withdrawal of savings 30 184,851 31a Alimony paid b Recipient's SSN ▶ 397,555 32 IRA deduction 32 10,0175,332 33 Student loan interest deduction 33 10,640,301 34 Tuition and fees. Attach Form 8917 34 3,793,706 35 Domestic production activities deduction. Attach Form 8903 35 9,599,321 36 36 Ald lines 23 through 35 35 9,599,321 36 118,914,092										8,927,545				
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34 Tuition and fees. Attach Form 8917. 34 3,793,706 36. Housing ded.= 39,604 35 Domestic production activities deduction. Attach Form 8903 35 9,599,321 36. Other adj.= 1,095,823 36 Add lines 23 through 35 35 36. Housing ded.= 36. Housing ded.= 18,914,092													36. Archer MSA Ded.= 3	.627
35 Domestic production activities deduction. Attach Form 8903 35 9,599,321 36. Other adj.= 1,095,823 36 Add lines 23 through 35 35 9,599,321 36 118,914,092													-	,
36 Add lines 23 through 35														,
			•									36		
				•							_		7,765,231,602	

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

Form 1040 (2013	5)	39a A = 18,396,392	B = 7,54	45,155	C = 205	5,577	7	D = 76,8	322			Page 2
Tax and	38 20a	Amount from line 37 (adjus	ted gross income rn before January	,	 	```	· · ·		Ċ.	38	Basic Stand. Ded. =	85.470.080
Credits	39a		born before January				Total b	oxes ed ► 39a				11,281,057
Standard	b	If your spouse itemizes on a							39b 68	6,115	Stand. = 85,470,080	
Deduction for-	40	Itemized deductions (from	•	•					····	40	Itmzed = 38,364,801	
People who	41	Subtract line 40 from line 3	, ,			•	Est. Tax	0,	Ο.	41	110,779,117	
check any box on line	42	Exemptions. If line 38 is \$150	,000 or less, multiply	\$3,900 by the nur	mber on line	e 6d. (Otherwise	e, see instruct	tions	42	116,615,752	
39a or 39b or who can be	43	Taxable income. Subtract	t line 42 from line	41. If line 42 is	s more th	nan lii	ne 41, e	enter -0		43	95,006,721	
claimed as a	44	Tax (see instructions). Check	if any from: a	Form(s) 8814	b 🗌 Fo	orm 4	1972 c		_	44	94,202,189	
dependent, see	45	Alternative minimum tax	(see instructions)	. Attach Form	6251 .	•				45	3,436,391	
instructions.All others:	46	Add lines 44 and 45			· · _· ·	1				46	94,231,627	
Single or	47	Foreign tax credit. Attach F	•			47		2,544			53a F3800= 405,582 53b F8801= 276,649	
Married filing separately,	48	Credit for child and depende	•		-	48		<u>81,915</u>			53c other= 3,179 53c AMV= 2,977	
\$6,100	49	Education credits from For	-		-	49		1,253			53c Sch R= 62,851	
Married filing jointly or	50	Retirement savings contri				50		9,809			53c F8834= 306 53c F8911= 8,535	
Qualifying widow(er),	51	Child tax credit. Attach Sc		•		51	,	46,773)4,319			53c F8936= 36,062 53c F8396= 54,401	
\$12,200	52 52	Residential energy credits. Other credits from Form: a				52 53	2,70	14,319	+		53c F8839= 44,648	I
Head of household,	53 54	Add lines 47 through 53. Th		-						54	41,075,451	
\$8,950	54 55	Subtract line 54 from line 4								54 55	83,449,620	
	56	Self-employment tax. Attac								55 56	15,460,015	
Other	50 57	Unreported social security						8919 .	•	57	a= 114,259 b	= 28 528
Taxes	58	Additional tax on IRAs, othe						-	•	58	5,048,515	20,020
	59a	Household employment tax	•	•				•	•	59a	163.805	
	b	First-time homebuyer credit								59b	743,910	
	60	Taxes from: a \Box Form 89	· · ·		•					60	Other Taxes = 969	377
	61	Add lines 55 through ou. II	98 2 725 3	307						61	91,305,682	
Payments	62	Federal income tax withhel				62		16,285				
	63	2013 estimated tax payments				63	7,58	6,783				
If you have a	64a	Earned income credit (E				4a	26,18	34,243				
qualifying child, attach	b	Nontaxable combat pay electi		7,982								
Schedule EIC.	65	Additional child tax ore 'it. A	ach Schedule 8°	2	6	65	18,87	77,093				
	66	American opp nit, cred			🦲	66	9,58	9,554				
	67	Reserved			6	67						
	68	Amount paic with request f	or ∖rx⁺e, rion t , fil	e		68	1,44	8,540				
	69	Excells incial lecurity and ti	er 1 ۲، ۲۸ مید with	nheld		69	,	3,246 _			71a F2439= 6,07	7
	70	?:eu ` for federal tax on fi				70	315	5,732			71d F8885= 10,3	62
	71	Cr∈ 'its from Form: a				71					71d Other Payments:	9,232
	72	Ac d lines 62, 63, 64a								72	119,512,974	
Refund		∷ line 72 is more th⊾n line							baid	73	101,430,433	
	14;	Amount of In > 73 you wan		1					► 🗋	74a	99,072,847	
Dir Jot denosit	b	Routing n mbe	71,568,07	8	► c Type	∋: ∐	Checki	ng 📋 Sav	/ings			
insti tions	► d			44		76			1			
Amount	75	mo n' of the 73 you want a				75 / to p		7,586	ls ►	76	20,206,019	
You Owe					1	777		9,014		76	20,206,918	
	<u>17</u>	Es imated tax penalty (see	· · · · · · · · · · · · · · · · · · ·	thic roturn with						Com	plete below.	No
Third Party						0 (366	= instruc	, .			piete below.	
Designee		signee's me ►		Phone no. ►				Persona number		cation	•	
Sign		der penalties of perjury, I declare th	at I have examined th		ompanying	1 sche	edules and		· /	ne best	of my knowledge and	belief
Here		y are true, correct, and complete.										, bollol,
	Yo	ur signature		Date	Your occ	cupat	tion			Daytir	me phone number	
Joint return? See instructions.												
Keep a copy for	Sp	ouse's signature. If a joint return,	both must sign.	Date	Spouse'	s occ	cupation				RS sent you an Identity	Protection
your records.	,									PIN, er here (s	iter it ee inst.)	
Paid	Pri	nt/Type preparer's name	Preparer's signatu	re			D	ate		Checl	PTIN	
Preparer		74,336,115									mployed	
Use Only	Firr	m's name 🕨						Firm's EIN	•			
	Firr	n's address ►						Phone no.				

Form 1040 (2013	5)					Page 2
Tax and	38	Amount from line 37 (adjusted gross income)	<u>.</u>	38		
Credits	39a	Check [You were born before January 2, 1949, C Blind.] Tot	al boxes		Basic Stand. Ded. =	702,253,353
Credits		if: Spouse was born before January 2, 1949, D Blind. che			Add. Stand. Ded. =	20,177,690
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, ch	neck here► 39b	422,143	Stand. = 722,431,043	
Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction (see I	eft margin)	40	Itmzed = 999,442,827	
 People who 	41	Subtract line 40 from line 38	Tax Ded. = 0	41	6,241,677,401	
check any box on line	42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Other	wise, see instructions	42	960,519,577	
39a or 39b or	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 4	1, enter -0	43	5,425,635,787	
who can be claimed as a	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972	с 🗌	44	1,069,063,529	
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 6251		45	22,454,114	
instructions.	46	Add lines 44 and 45		46	1,091,544,730	
 All others: Single or 	47	Foreign tax credit. Attach Form 1116 if required 47 11	1,642,108		53a F3800= 2,605,750 53b F8801= 839,666	
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48 3	,202,532		53c other= 8,342	
separately, \$6,100	49	Education credits from Form 8863, line 19	,758,953		53c AMV= 11,113 53c Sch R= 7,491	
Married filing	50	Retirement savings contributions credit. Attach Form 8880 50 1	,205,421		53c F8834= 757 53c F8911= 3,873	
jointly or Qualifying	51	Child tax credit. Attach Schedule 8812, if required 51 24	4,792,693		53c F8936= 199,668	
widow(er), \$12,200	52	Residential energy credits. Attach Form 5695 . . 52 1	,391,623		53c F8396= 68,702 53c F8839= 173,961	
Head of	53	Other credits from Form: a 3800 b 8801 c 53				
household, \$8,950	54	Add lines 47 through 53. These are your total credits		54	55,912,651	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	🕨	► <u>55</u>	1,035,632,079	
Other	56	Self-employment tax. Attach Schedule SE		56	45,259,453	
Taxes	57	Unreported social security and Medicare tax from Form: a 4137 b	8919	57		12,908
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329	if required	58	4,961,302	
	59a	Household employment taxes from Schedule H		59a	830,411	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b	400,718	
	60	Taxes from: a Form 8959 h Form 8960 c Instructions; entercode(š)ax = 9.594	60	Other Taxes = 371,23	31
	61			61	1,105,179,615	
Payments	62		3,738,366	_		
If you have a	63		1,453,816	_		
qualifying	<u>64</u> a		8,593,837	-		
child, attach	b		5,184,281			
Schedule EIC.	65		,556,672	-		
	66 67	Reserved	,000,012	_		
	68		,838,565	-		
	69		,231,741	-		
	70		135,707	-	71a F2439= 32,222 71d F8885= 35,807	
	71	Cre. "Its from Form: a 2 2 '39 n 7 Reserved c 8885 d 71		_	71d Other Payments:	45,246
	72	Acd lines 62, 63, 64a and 65 through 71. These are your total payments	🕨	72	1,329,849,151	,
Refund		ine 72 is more then line 61, subtract line 61 from line 72. This is the amo	unt you overpaid	73	-336.670.617	
	14:	Amount of In a 73 you want refunded to you. If Form 8888 is attached, che	· · _	74a	289,232,322	
Diruct denosia	► b	Routing n mbei C Type: C Che	ecking 📃 Savings			
5. h	► d	Accorate pute hard				
	75		7,438,294			
Amount	76	An you owe. Subtract line 72 from line 61. For details on how to pay,		▶ 76	112.808.009	
You Owe	<u> </u>		306.929			
Third Party	00	you want to allow another person to discuss this return with the IRS (see ins	tructions)?	es. Com	plete below.	No
Designee		signee's Phone	Personal ide			-
Sign		ne no.	number (PIN)		of my knowledge and b	
Here		y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all i				ellei,
	Yo	ur signature Date Your occupation		Davti	ime phone number	_
Joint return? See instructions.						
Keep a copy for	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupat	ion	If the I	IRS sent you an Identity Pro	otection
your records.	• •			PIN, e		
Daid	Prir	nt/Type preparer's name Preparer's signature	Date		PTIN	
Paid		74,336,115		Check self-e	k └── if employed	
Preparer	Firr	n's name 🕨	Firm's EIN ►	1	1	
Use Only		n's address ►	Phone no.			
						-

26

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

Form 1040A		rtment of the Treasury—In 5. Individual In			(99)	201	3	IRS Use Or	nly—Do n	ot write or staple	e in this space.
Your first name and init			Last name			-			·	OMB No. 154	•
				Total Form	s Filed –	30/	106 366		Yo	ur social secur	ity number
					3 T IICU -	- 55,-	100,000				
If a joint return, spouse	e's first n	ame and initial	Last name	Total Forms F	Filed Elect	ronically	- 35 890	253	Sp	ouse's social sec	urity number
Home address (numbe	r and st	reet). If you have a P.O. be	x see instruct			onically	- 33,030	,200 Apt. n	0 .		00N/(-)
				liono.				, pu n	○. ▲	Make sure the and on line 60	
City, town or post office,	state, an	d ZIP code. If you have a for	eign address, als	so complete space	s below (see	instructio	ns).	•		residential Electi	
F					/ - + - /				ioint	ck here if you, or you ly, want \$3 to go to t	
Foreign country name		Single = 1	5,382,169	Foreign provin Joint =		unty '96,127	FO	reign postal c	a 00	x below will not char	
Filina 15,382,16	i9 1 [Single	5,002,100			-	Head of hou	ischold (wi		673.313 Y	
Filing 15,382,16 status 10,796,12		Married filing joir	ıtlv (even if		12,325,793 income)	- LI				ild but not you	
Check only 873,277	3	Married filing separ	• •	-			enter this c				
one box.		full name here. 🕨	•	-	29,000	5	Qualifying	widow(er) v	with dep	endent child ((see instructions)
Exemptions	6a			can claim yc	ou as a d	epend	lent, do n	ot check	(Boxes Ex	kem. = 49,589,6
	L			38,783,547						6a and 6b	
		•	0,806,093	1					ا سناما الم	J No. of chil on 6c who	Ret. = 17,581,0
	С	Dependents:		(2) Depender			ependent's	age 17 c	f child und qualifying fo	• lived with	h Exem. = 29,911,8
If more than six dependents, see		(1) First name	_ast name	security n	umber	relatio	onship to yo	u child tax	x credit (se ructions)		
instructions.	CHILD	DREN AT HOME		17,581,013		29,91	1.848)3,727	with you d	lue to
	CHILD	DREN AWAY FROM HOM	E	144,034		185,0		8,562		— divorce or separation	n (se Exem. = 185.0
	PARE	NTS		1,141,514		1,365	,181	3,316	5,829	instruction	ıs)
	OTHE	R DEPENDENTS		4,166,805		6,382		970,9	947	Dependen on 6c not	ts
	-	L DEPENDENTS		20,862,580		37,84			<u>Ц</u>	entered at	oove
	Tota			Returns = Se	e 6a	87,433,	845			— Add numb	ers
	d	Total number of	avemntion	s claimed						on lines above ►	
Income	<u>u</u>		SACINPTION	o oluimea.							
moome	7	Wages, salaries,	tips, etc. A	Attach Form	(s) W-2.				7	34,597,7	733
Attach			-								
Form(s) W-2 here, Also	8a	Taxable interest.							8	a 6,346,9	194
attach	b	Tax-exempt inte					D 158,9	968		a 2,681,3	102
Form(s)	9a	Ordinary dividen			If requir	ea. 91	2 2 2 2 0 0	447	98	a 2,001,3	.02
1099-R if tax was	10	Qualified dividen Capital gain distr			nns)	91	2,296	,447	1() 759,04	18
withheld.	11a					11b	Taxable a	amount		<u> </u>	
lf you did not		distributions.	11a 2	2,246,308			(see instr		. 11	b 2,149,5	68
get a W-2, see instructions.	12a	Pensions and				12b	Taxable a	amount			
instructions.		annuities.	12a (6,488,328			(see instr	uctions).	. 12	b 6,137,6	17
	40						er Income			0 0 7 9 0 F	16
	<u>13</u> 14a	Unemployment of Social security	compensat	ion and Ala	ska Perr		Taxable a		1:	3 2,780,5	
	140	benefits.	14a -	7,690,629		140	(see instr		. 14	b 3,908,5	97
		201101101					(000				
	15	Add lines 7 throu	gh 14b (fa	r right colur	nn). This	is you	ır <mark>total in</mark>	come.	► <u>1</u> !	5 39,157,5	536
Adjusted											
gross	16	Educator expens				16	,				
income	17	IRA deduction (s		,	tru otion -	17					
	18	Student loan inte	est deduc	uon (see ins	ITUCTIONS	s). 18	3 4,323	300,			
	19	Tuition and fees.	Attach Fo	rm 8917		19	9 647,4	448			
	20	Add lines 16 thro			ur total a				2) 5,717,0	186
		-	- v								
	21	Subtract line 20							► 2 ⁻		
For Disclosure, F	Privac	y Act, and Paperwo	rk Reducti	ion Act Notic	e, see s	eparat	e instructi	ons. Cat.	No. 1132	7A Form 10	040A (2013)

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

Form 1040A		rtment of the Treasury-In 5. Individual In			(99)	2013	B II	RS Use Only—	Do not v	write or staple in this	s space.
Your first name and init	tial		Last name							OMB No. 1545-0074	4
				Total Forms	s Filed =	39,40	6,366		Your	social security nun	nber
If a joint return, spouse	's first r	name and initial	Last name	Total Forms F	iled Elect	ronically =	35,890,2	53	Spous	se's social security nu	umber
Home address (numbe	r and st	reet). If you have a P.O. b	ox, see instruc	tions.				Apt. no.		lake sure the SSN(s) and on line 6c are co	
City, town or post office,	state, an	d ZIP code. If you have a for Single = 17,4	eign address, al 100,203	so complete spaces Joint =	s below (see 10,252	,			Check h	sidential Election Can here if you, or your spouse	if filing
Foreign country name				Foreign provinc	ce/state/cou	unty	Fore	ign postal code		vant \$3 to go to this fund. elow will not change your	
Filing	1 [Single				4 🗌 He	ead of hous	ehold (with q	ualifyin	g person). (See instr	uctions.)
status	2 [Married filing joir	ntly (even if	only one had	income)	lf	the qualifyi	ng person is	a child	but not your depe	
Check only	3 [Married filing separ	rately. Enter	spouse's SSN a	above and			ld's name he			
one box.	<u> </u>	full name here. ►							deper	ndent child (see inst	ructions)
Exemptions	6a		someone ()x 6a.	can claim yo	u as a d	iepenaer	nt, do no	спеск	Ì	Boxes checked on	
	b		in 0a.						ſ	6a and 6b No. of children	
	C	Dependents:						(4) 🗸 if chi	ld under	on 6c who:	
If more than six				(2) Dependent security nu			endent's hip to you	age 17 qualif child tax cre	ying for	 lived with you 	
dependents, see		(1) First name	_ast name			relations		instructio		• did not live	
instructions.				_						with you due to divorce or	_
				-						separation (see instructions)	
										Dependents	
										on 6c not entered above	
										Add numbers on lines	
	d	Total number of	exemptior	ns claimed.						above ►	
Income	7	Wages, salaries,	tips, etc. /	Attach Form	(s) W-2.				7	1,001,415,543	
Attach Form(s) W-2	•								0	2 474 500	
here. Also	8a	Taxable interest					220.0	57	8a	3,471,596	
attach	b 9a	Tax-exempt inte Ordinary dividend					339,0	57	9a	2,727,406	
Form(s) 1099-R if tax		Qualified dividen			ii requir	9b	2,038,4	425	54	, ,	
was	10	Capital gain distr		/	ons).				10	936,308	
withheld.		IRA				11b Ta	axable ar	nount			
lf you did not		distributions.	11a	22,851,187			ee instru		11b	19,479,938	
get a W-2, see instructions.	12a	Pensions and	10-	136,512,336			axable ar		101	100 106 000	
		annuities.	12a	100,012,000			ee instru	2,110,59	12b	108,186,080	<u> </u>
	13	Unemployment of	ompensa	tion and Alas	ska Pern				,5 13	14,178,802	
	14a	Social security					axable ar				
		benefits.	14a (136,520,465		(s	ee instru	ctions).	14b	32,858,235	
	15	Add lines 7 throu	igh 14b (fa	ar right colun	nn). This	s is your	total inc	ome. 🕨	15	1,185,364,502	
Adjusted											
gross	16	Educator expens				16	191,54				
income	17	IRA deduction (s				17	1,353,3		_		
	18	Student loan inte	rest deduc	tion (see inst	ructions	s). 18	4.327.9	970			
	19	Tuition and fees.	Attach Ec	rm 8017		19	1,619,9	081			
	20	Add lines 16 thro			r total a				20	7,492,848	
			3			.,					
	21	Subtract line 20	from line 1	5. This is yo	ur adju s	sted gro	ss incon	ne. 🕨	21	1,177,871,654	
For Disclosure	rivac	v Act. and Paperwo	rk Reduct	ion Act Notic	0 000 0	onarato i	netructio	ne Cat Na	110074	Form 10404	(2013)

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

Form 1040A (2	2013)				Page 2
Tax, credits,	22	Enter the amount from line 21 (adjusted gross income).	22	2	
and	23a	Check (A You were born before January 2, 1949, C Blind) Total boxes	ļ l	A= 6,129,724	B= 2,142,21
payments		if:	(C= 85,847	D= 38,073
paymente	b	If you are married filing separately and your spouse itemizes			
Standard		deductions, check here ► 23b	🗌 Во	xes Checked=	1,991
Deduction	24	Enter your standard deduction. Tot. Std. Ded.= 39,106,626	24	4 Add. Std. Ded= 6	6,351,803
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0	2	-	
check any box on line	26	Exemptions. Multiply \$3,900 by the number on line 6d.	20		
23a or 23b or	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0			
who can be claimed as a		This is your taxable income .	▶ 2	7 26,664,594	
dependent, see	28	Tax, including any alternative minimum tax (see instructions).	2		
instructions.	29	Credit for child and dependent care expenses. Attach		20,002,000	
All others:		Form 2441. 29 1,824,715			
Single or Married filing	30	Credit for the elderly or the disabled. Attach			
separately,	00	Schedule R. 30 54,645			
\$6,100 Married filing	31	Education credits from Form 8863, line 19. 31 4,072,337			
jointly or	32	Retirement savings contributions credit. Attach			
Qualifying widow(er),	32	-			
\$12,200	22				
Head of household,	33	, -1 1-		4 45 504 005	1
\$8,950	34	Add lines 29 through 33. These are your total credits .	34		
	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0 This i		19,474,284	
		your total tax.	3	5 19,474,284	
	36	Federal income tax withheld from Forms W-2 and			
		1099. 36 36,299,471			
If you have	37	2013 estimated tax payments and amount applied			
a qualifying		from 2012 return. 37 350,202			
child, attach Schedule	38a				
EIC.	b	Nontaxable combat pay 14,576,972			
		election. 38b 6,977			
	39	Additional child tax credit. Attach Schedule 8812. 39 12,238,907 Ex	cess FIC	A withheld= 4,977	,
	40	American opportunity credit from Form 8863, line 8. 40 4,529,898 Ex	tension R	equest= 23,954	Other Paymer
	41	Add lines 36, 37, 38a, 39, and 40. These are your total payments.	▶ 4	1 37,898,112	5,017
Refund	42	If line 41 is more than line 35, subtract line 35 from line 41.			
Relund		This is the amount you overpaid.	42	2 35,409,105	
Direct	43a	Amount of line 42 you want refunded to you. If Form 8888 is attached, check here I	▶ 🗌 43	3a 35,327,369	
deposit?	. h				
See instructions	▶ b	number			
and fill in	⊾ d				
43b, 43c, and 43d or	► u	number			
Form 8888.	44	Amount of line 42 you want applied to your			
		2014 estimated tax. 44 107,300			
American	45	Amount you owe. Subtract line 41 from line 35. For details on how to pay,			
Amount		see instructions.	▶ 4	5 2,807,089	
you owe	46	Estimated tax penalty (see instructions). 46 655,343		-	
 Thind north (you want to allow another person to discuss this return with the IRS (see instructions)?	S. Comp	lete the following	No
Third party				U U	
designee	Des	0	al identifi r (PIN)	cation	
		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statem	· · ·	to the best of my k	nowledge
Sign	and	I belief, they are true, correct, and accurately list all amounts and sources of income I received during the t n the taxpayer) is based on all information of which the preparer has any knowledge.	tax year.	Declaration of prepa	arer (other
here		ur signature Date Your occupation	Davtir	ne phone number	
Joint return?					
		puse's signature. If a joint return, both must sign. Date Spouse's occupation	16 Alb o 11	DC aant wax an Islantik (
See instructions.	<u>Sn</u>	buse's signature. If a joint return, built must sign. Date Spouse's occupation		RS sent you an Identity F nter it	rotection
See instructions. Keep a copy	Spo				
See instructions. Keep a copy for your records.				ee inst.)	
See instructions. Keep a copy		nt/type preparer's name Preparer's signature Date Date	here (s Check ►	I if PTIN	
See instructions. Keep a copy for your records. Paid	Prin	19,718,644	here (s Check ► self-emp	if PTIN	
See instructions. Keep a copy for your records.	Prin		here (s Check ►	if PTIN ployed	

Form **1040A** (2013)

_						
Form 1040A (_	Page 2
Tax, credits,	22	Enter the amount from line 21 (adjusted gross income).		22	_	
and	23a	Check You were born before January 2, 1949, Blind Total boxes				
payments		if: [Spouse was born before January 2, 1949, Blind] checked ► 23a		1		
	b	If you are married filing separately and your spouse itemizes			checked= 3,	997
Standard Deduction	04	deductions, check here ► 23b		_		
for—	24	Enter your standard deduction. Tot. Std. Ded.= 349,002,303			. Std. Ded= 11	
People who check any	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0			843,781,724	
box on line 23a or 23b or	26	Exemptions. Multiply \$3,900 by the number on line 6d.		26	340,813,680	
who can be claimed as a	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0		07	574 224 000	
dependent,		This is your taxable income .			574,221,900	
see instructions.	<u>28</u> 29	Tax, including any alternative minimum tax (see instructions).	1	20	76,074,052	
All others:	29	Credit for child and dependent care expenses. Attach Form 2441. 29 985,323				
Single or Married filing	20			-		
separately, \$6,100	30	Credit for the elderly or the disabled. Attach Schedule R. 30 6.543				
\$6,100 Married filing	21			-		
jointly or Qualifying	31 32	Education credits from Form 8863, line 19.313,457,355Retirement savings contributions credit. Attach31		-		
widow(er).	32	Form 8880. 32 697,415				
\$12,200	33			-		
Head of household,	33	Child tax credit. Attach Schedule 8812, if required.338,847,261Add lines 29 through 33. These are your total credits.		34	13,993,898	
\$8,950	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0 This	ie		62,080,331	
	00	your total tax.	13	35	62,080,331	
	36	Federal income tax withheld from Forms W-2 and		00	02,000,331	
	00	1099. 36 108,937,326				
	37	2013 estimated tax payments and amount applied	-	-		
If you have a qualifying	07	from 2012 return. 37 963,556				
child, attach	38a	Earned income credit (EIC). 38a 39,999,111		-		
Schedule EIC.	b	Nontaxable combat pay		_		
	2	election. 38b 107,167				
	39	Additional child tax credit. Attach Schedule 8812. 39 16,345,991	Exces	s FICA	withheld= 2,2	97
	40	American opportunity credit from Form 8863, line 8. 40 3,826,395		-		16 Othe
	41	Add lines 36, 37, 38a, 39, and 40. These are your total payments.		41	170,126,62	5 7
	42	If line 41 is more than line 35, subtract line 35 from line 41.				
Refund		This is the amount you overpaid.		42	-111,091,18	6
Direct	43a	Amount of line 42 you want refunded to you. If Form 8888 is attached, check here		43a	111,008,99	1
deposit?	⊾ b	Routing Checking Savings				
See instructions		number	;			
and fill in	⊾ d					
43b, 43c, and 43d or	► u	number				
Form 8888.	44	Amount of line 42 you want applied to your				
		2014 estimated tax. 44 82,195				
Amount	45	Amount you owe. Subtract line 41 from line 35. For details on how to pay	/,	_		
you owe		see instructions.		45	3,065,546	
	46	Estimated tax penalty (see instructions). 46 20,655				
	Do	you want to allow another person to discuss this return with the IRS (see instructions)? \Box Ye	es. Co	mplet	e the following	. 🗌 No
Third party	Dor	ignee's Phone Perso	nal ide	ntificati	on	1 1
	Dea		er (PIN	·		
	nan		ments,	and to ear. Dee	the best of my l claration of prep	knowledge arer (other
designee	nan Uno anc	ter penalties of perjury, I declare that I have examined this return and accompanying schedules and state belief, they are true, correct, and accurately list all amounts and sources of income I received during the	e tax ye			
designee Sign	nan Uno anc tha	belief, they are true, correct, and accurately list all amounts and sources of income I received during the the taxpayer) is based on all information of which the preparer has any knowledge.				
designee Sign here	nan Uno anc tha	belief, they are true, correct, and accurately list all amounts and sources of income I received during the		aytime	phone number	
designee Sign here Joint return?	nan Und and thai You	belief, they are true, correct, and accurately list all amounts and sources of income I received during the taxpayer) is based on all information of which the preparer has any knowledge. Income I received during the preparer has any knowledge. Ir signature Date Your occupation	Da	·		
designee Sign here Joint return? See instructions. Keep a copy	nan Und and tha You Spo	belief, they are true, correct, and accurately list all amounts and sources of income I received during the the taxpayer) is based on all information of which the preparer has any knowledge.	Da	he IRS s	ent you an Identity	Protection
designee Sign here Joint return? See instructions. Keep a copy	nan Und and tha You Spo	belief, they are true, correct, and accurately list all amounts and sources of income I received during the taxpayer) is based on all information of which the preparer has any knowledge. ir signature Date Your occupation puse's signature. If a joint return, both must sign. Date Spouse's occupation	Da lf t PII	·	ent you an Identity it ıst.)	Protection
designee Sign here Joint return? See instructions. Keep a copy for your records.	nan Und and tha You Spo	belief, they are true, correct, and accurately list all amounts and sources of income I received during the taxpayer) is based on all information of which the preparer has any knowledge. Income I received during the taxpayer) is based on all information of which the preparer has any knowledge. Irr signature Date Your occupation puse's signature. If a joint return, both must sign. Date Spouse's occupation tt/type preparer's name Preparer's signature Date	Da If t PII he Chec	he IRS s N, enter re (see ir	ent you an Identity it ist.)] if PTIN	Protection
designee Sign here Joint return? See instructions. Keep a copy for your records. Paid	nan Und and tha You Spo	belief, they are true, correct, and accurately list all amounts and sources of income I received during the taxpayer) is based on all information of which the preparer has any knowledge. ir signature Date Your occupation puse's signature. If a joint return, both must sign. Date Spouse's occupation	Da If t PII he Chec	he IRS s N, enter re (see ir	ent you an Identity it ist.)] if PTIN	Protection
Third party designee Sign here Joint return? See instructions. Keep a copy for your records. Paid preparer use only	nan Uno anc tha You Spo	belief, they are true, correct, and accurately list all amounts and sources of income I received during the taxpayer) is based on all information of which the preparer has any knowledge. Income I received during the taxpayer) is based on all information of which the preparer has any knowledge. Irr signature Date Your occupation puse's signature. If a joint return, both must sign. Date Spouse's occupation tt/type preparer's name Preparer's signature Date	Da If t Pli he Self-t Firm	he IRS s N, enter re (see ir	ent you an Identity it ist.)] if PTIN ed	Protection

Form 1040EZ	Inco	ment of the Treasury—Int Tax Retuint TFilers With I	rn for Sing	gle and	(2) 2	2013			ON TO N. 1545 007			
Your first name a				uente	(99)			Vou	OMB No. 1545-0074 Your social security number			
Tour first fiame a	nu initiai		Last name	Total	Forms Filed	= 23,290,32	0	Tou		inper		
If a joint return, s	nouse's first r	ame and initial	Last name	Total		- 20,200,02		Snor	ise's social security n	umber		
n a joint return, s			Last name					Spor		umber		
Home address (n	umber and st	reet). If you have a P.O.	box, see instruc	tions.			Apt. no.		Make sure the SS			
City town or post	office state an	d ZIP code. If you have a	foreign address al	so complete	snaces below (se	e instructions)		Dree	idential Election Cam			
	inico, clato, an	Single = 21,9	-		loint = 1,298,1				here if you, or your spouse	-		
Foreign country r	ame	6 ingle = 21,3	32,204		ovince/state/col		Foreign postal code	iointly	want \$3 to go to this fund.			
,				5 1		,		(=* 60				
	1	Wages, salaries, and	tips. This sho	ould be sho	own in box 1 o	of your Form(s) W-2.					
ncome	_	Attach your Form(s	-				,	1	23,082,142			
Attach		<u> </u>	<u>, </u>		Та	x exempt inte	erest = 0					
Form(s) W-2 ere.	2	Taxable interest. If	the total is ove	r \$1,500,				2	1,545,263			
							oss = 308.915					
Enclose, but do ot attach, any	3	Unemployment con	pensation and	Alaska P			,	3	1,377,805			
ayment.		rr j mene eon	r und									
	4	Add lines 1, 2, and	3. This is your	adjusted	gross income	23,289	9,322	4	23,290,320			
		If someone can claim					nt, check					
		the applicable box(e										
		You	Spouse Yo	ou boxes o	checked = 7,	433,722						
		If no one can claim		pouse if a	joint return),	enter \$10,000 i	f single; Total Exe	emptior	ns = 17,937,969			
		\$20,000 if married					0 /	5	23,289,322			
	6	Subtract line 5 from							-,,-			
		This is your taxable	6	15,150,405								
	7	Federal income tax	withheld from	Form(s)	W-2 and 1099			7	22,631,432			
Payments,	8 a	Earned income cre	edit (EIC) (see	e instructi	ons).			8a	2,970,844			
Credits,	b	Nontaxable combat	pay election.			8b 0	F4868	payment		Excess FICA		
nd Tax	9	Add lines 7 and 8a.	These are your	r total pag	yments and c	redits.	•	9	22,864,053	2,99		
	10	Tax. Use the amour					he					
		instructions. Then, e	enter the tax fro	om the tab	ole on this line			10	15,148,408			
Refund	11a	If line 9 is larger that	an line 10, subt	tract line 1	10 from line 9	. This is your r	efund.					
		If Form 8888 is atta				-		11a	21,624,744			
lave it directly eposited! See	► b	Routing number				▶c Type:	Checking Sav	vings				
ill in 11b, 11c,		C	<u> </u>		· · · ·		, cheening bu	, ingo				
nd 11d or Form 8888.	► d	Account number										
Amount	12	If line 10 is larger th	an line 9, subtr	ract line 9	from line 10.	This is						
'ou Owe		the amount you ow	e. For details o	n how to p	pay, see instru	ctions.		12	1,319,070			
hird Party	Do you	want to allow anothe	er person to dis	scuss this	return with the	e IRS (see instru	uctions)? 🗌 Ye	es. Cor	nplete below.	No		
)esignee	Designee	s			Phone		Personal iden	tification	1			
	name	•			no. 🕨		number (PIN)	•			
Sign Iere	accurate	enalties of perjury, I de ly lists all amounts and ormation of which the p	sources of incor	ne I receive								
oint return? See	Your sig				Date	Your occupatio	n	Daytim	e phone number			
structions.												
	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation							PIN, ent		otection		
					1		ate	.1010 [30	see inst.)			
our records.	Print/Type p	reparer's name	Preparer's sig	nature		10		Check if self-employed				
our records.	Print/Type p 9,403,		Preparer's sig	nature								
Paid Preparer	9,403,	266	Preparer's sig	nature								
Ceep a copy for our records. Paid Preparer Jse Only		266 ≥ ►	Preparer's sig	nature			Firm's EIN ► Phone no.					

Form	Department of the Treasury—Inter Income Tax Return								
1040EZ	Joint Filers With N	<u> </u>		2013			OMB No. 1545-0074		
Your first name a		Last name	(55)			Vou	r social security nun	ber	
rour mot name a			l Forms Filed	d = 23,290,320	0	- Tour			
If a joint return sr	oouse's first name and initial	Last name				Snor	ise's social security nu	umber	
						Spou			
Home address (ni	umber and street). If you have a P.O. b	ox, see instructions.			Apt. no.		Make sure the SSI above are correc		
City, town or post of	office, state, and ZIP code. If you have a fo	reign address, also complete	spaces below (see	e instructions).		Presi	idential Election Camp	aign	
	Single = 17,05	53,148	Joint = 956,93	3			here if you, or your spouse		
Foreign country n	name	Foreign pr	rovince/state/cou	inty	Foreign postal code		want \$3 to go to this fund. below will not change your		
Income	1 Wages, salaries, and	tips. This should be sho	own in box 1 c	of your Form(s)	W-2.				
	Attach your Form(s)	W-2.				1	452,418,044		
Attach Form(s) W-2			Ta	ax exempt inte	rest = 0				
here.	2 Taxable interest. If th	ne total is over \$1,500,	you cannot use	e Form 1040EZ		2	174,630		
			Otl	her Net Income or L	oss = 1,147,466				
Enclose, but do not attach, any	3 Unemployment com	pensation and Alaska P				3	6,271,856		
payment.	r.syment com								
	4 Add lines 1, 2, and 3.	. This is your adjusted	gross income			4	460,011,995		
		n you (or your spouse if	-		t, check				
		s) below and enter the a							
	You		checked = 6						
		ou (or your spouse if a			single. Total Exe	emption	ns = 13.641.206		
		iling jointly. See back			single, total	5			
						5	139,037,730		
	6 Subtract line 5 from 1 This is your taxable	line 4. If line 5 is larger	than line 4, ei	ater -0	•	6	270,646,341		
			W 2 and 1000			<u>6</u> 7		<u> </u>	
Payments,		vithheld from Form(s)				/ 8a	<u>52,594,280</u> 856,365		
Credits,		8a Earned income credit (EIC) (see instructions). b Nontaxable combat pay election. 8b 0 F4868 p.							
and Tax		-		8b 0	F4868	payment	1	Excess FICA	
		These are your total pay			► ►	9	53,458,340	2,76	
		t on line 6 above to find	-		ie	10			
	,	nter the tax from the tab				10	37,364,630		
Refund		n line 10, subtract line 1	10 from line 9.	This is your re	fund.				
Have it directly	If Form 8888 is attac	hed, check here 🕨 📘	<u></u>			11a	16,746,895		
deposited! See instructions and fill in 11b, 11c,	b Routing number			► c Type:	Checking Sav	vings			
and 11d or Form 8888.	▶ d Account number								
Amount	12 If line 10 is larger tha	in line 9, subtract line 9	from line 10.7	This is					
You Owe	the amount you owe.	For details on how to p	pay, see instruc	ctions.	►	12	653,186		
Third Douty	Do you want to allow another	person to discuss this	return with the	e IRS (see instru	ctions)? 🗌 Ye	s. Con	nplete below.	No	
Third Party	Designee's		Phone	,	Personal ident	tification			
Designee	Designee's name		no.		number (PIN)		•		
Sign	Under penalties of perjury, I decl accurately lists all amounts and s	sources of income I receive	ed during the tax						
Here	on all information of which the pre	parer has any knowledge.		Vour occupation	1	Douting	o phono number		
Joint return? See	Your signature		Date	Your occupation		Daytim	e phone number		
instructions.				0					
Keep a copy for your records.	Spouse's signature. If a joint return	n, both must sign.	Date	Spouse's occupa		PIN, ente		tection	
			<u> </u>	<u> </u>		here (see			
Paid	Print/Type preparer's name	Preparer's signature		Da	-	Check			
Preparer	9,403,266					self-em	pioyed		
Use Only	Firm's name			F	Firm's EIN ►				
,	Firm's address ►				Phone no.		Form 1040EZ		

2013 Line Item Estimates—A	All figures a	re estimates	based o	n samples,
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Number of returns filed for selected lines

SCHEDULE (Form 1040)	Α	Itemized Deductions				OMB No. 1545-0074
Department of the T Internal Revenue Se			at v	www.irs.gov/schedule	ea.	Attachment Sequence No. 07
Name(s) shown on	Form	Total Schedules Filed = 44,848,004			Yo	our social security number
		Caution. Do not include expenses reimbursed or paid by others.				
Medical	1	Medical and dental expenses (see instructions)	1	8,997,721		
and	2	Enter amount from Form 1040, line 38 2				
Dental	3	Multiply line 2 by 10% (.10). But if either you or your spouse was				
Expenses		born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	8,996,686		
		Subtract line 3 from line 1. If line 3 is more than line 1, enter -0			4	8,997,721
Taxes You	5	State and local (check only one box):				
Paid		a Income taxes, or Income Taxes = 32,589,964	5	42,667,457	-	
	~	b General sales taxes J General Sales Tax = $10,077,493$		27 002 424		
	_	Real estate taxes (see instructions)	6	37,803,131	-	
	7 8	Personal property taxes	7	19,696,282	-	
	0		8	0 400 404		
	9	Add lines 5 through 8	0	2,402,404	9	43,976,931
Interest		Home mortgage interest and points reported to you on Form 1098	10	32,781,159		40,070,001
You Paid		Home mortgage interest not reported to you on Form 1098. If paid		02,701,100		
		to the person from whom you bought the home, see instructions				
Note.		and show that person's name, identifying no., and address \blacktriangleright				
Your mortgage interest						
deduction may			11	1,117,053		
be limited (see	12	Points not reported to you on Form 1098. See instructions for				
instructions).		special rules	12	2,593,772		
		Mortgage insurance premiums (see instructions)	13	4,690,700	_	
		Investment interest. Attach Form 4952 if required. (See instructions.)	14	1,515,150		
<u></u>		Add lines 10 through 14			15	33,897,795
Gifts to Charity		Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16	33,423,085		
If you made a gift and got a		Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	22,176,066		
benefit for it, see instructions.		Carryover from prior year	18	539,770		
	19	Add lines 16 through 18 Capital Gains Deduction Limitation = 2	26,9	08	19	36,430,878
Casualty and Theft Losses	00	Convolty or that loss(on) Attach Form 1681 (Conjunctions)			20	96,986
Job Expenses		Casualty or theft loss(es). Attach Form 4684. (See instructions.) .	•		20	90,900
and Certain	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required.				
Miscellaneous		(See instructions.) ►	21	14,544,643		
Deductions	22	Tax preparation fees	22	21,621,106		
	23	Other expenses-investment, safe deposit box, etc. List type				
		and amount ►				
			23	7,810,842		
		Add lines 21 through 23	24	28,174,503	_	
		Enter amount from Form 1040, line 38 25				
	26	Multiply line 25 by 2% (.02)		28,172,185	-	40.004.500
Other	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter	-0-		27	12,301,592
Miscellaneous	28	Other – from list in instructions. List type and amount ► Gambling Loss Deduction = 892,282 Other than Gambli		Doduction 217 226		
Deductions		Property Income, Casualty, & Theft Deduction = 7,4		Deduction = 317,236	28	1,205,191
Total	20	Is Form 1040, line 38, over $150,000$?	41		20	, 1,200,101
Itemized	23	\Box No. Your deduction is not limited. Add the amounts in the far	· riat	nt column		
Deductions		for lines 4 through 28. Also, enter this amount on Form 1040,			29	44,330,496
		□ Yes. Your deduction may be limited. See the Itemized Deduc		}		
		Worksheet in the instructions to figure the amount to enter.		J		
	30	If you elect to itemize deductions even though they are less th	nan	your standard		
		deduction, check here				

SCHEDULE A 1040

Itemized Deductions

OMB No. 1545-0074

(Form 1040)		Itemized Deductions						
Department of the Tr Internal Revenue Ser	vice (S	(9) ► Attach to Form 1040.	at ı	www.irs.gov/schedulea	-	Attachment Sequence No. 07		
Name(s) shown on	Form	Total Schedules Filed = 44,848,004			You	ur social security numbe		
Medical and Dental Expenses	2	Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see instructions) Enter amount from Form 1040, line 38 2 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	1	44,621,073				
		Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	84,506,732		
Taxes You Paid		State and local (check only one box): a Income taxes, or b General sales taxes General Sales Taxes = 16,596,706	5	320,871,155				
	7	Real estate taxes (see instructions)	6 7	174,273,112 9,122,824				
	9	Add lines 5 through 8	8	1.923.612	9	506,190,703		
Interest You Paid Note. Your mortgage	10	Home mortgage interest and points reported to you on Form 1098 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	10	290,240,747				
interest deduction may			11	5,945,106				
be limited (see instructions).		Points not reported to you on Form 1098. See instructions for special rules	12	1,479,983				
		Mortgage insurance premiums (see instructions)	13 14	6,507,412 13,143,934				
		Add lines 10 through 14			15	317,317,182		
Gifts to Charity		Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	148,440,964				
If you made a gift and got a benefit for it,		instructions. You must attach Form 8283 if over \$500 Carryover from prior year	17 18	51,591,496 28,030,187				
see instructions. Casualty and Theft Losses			<u>.</u> .		19	2,462,945		
Job Expenses and Certain		Casualty or theft loss(es). Attach Form 4684. (See instructions.) . Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required.			20	2,402,940		
Miscellaneous Deductions		(See instructions.) ► Tax preparation fees Other expenses—investment, safe deposit box, etc. List type	21 22	85,604,965 7,441,545				
		and amount ► Add lines 21 through 23	23 24	44,750,576 137,797,085				
	25 26 27	Multiply line 25 by 2% (.02)	26		27	98,383,484		
Other Miscellaneous Deductions	28	Other – from list in instructions. List type and amount ► Gambling Loss Deduction = 18,673,003 Other than Gamblin Property Income, Casualty & Theft Deduction = 800,0		eduction = 2,024,561	28	21,497,617		
Total Itemized Deductions	29	Is Form 1040, line 38, over \$150,000? No. Your deduction is not limited. Add the amounts in the far for lines 4 through 28. Also, enter this amount on Form 1040,	[.] rigl		29	1,188,594,808		
		☐ Yes. Your deduction may be limited. See the Itemized Deduc Worksheet in the instructions to figure the amount to enter.	tior	is }				
	30	If you elect to itemize deductions even though they are less the deduction, check here						

34	ŀ				

SCHEDULE B OMB No. 1545-0074 **Interest and Ordinary Dividends** (Form 1040A or 1040) 201 **.** 6 Attach to Form 1040A or 1040. Department of the Treasury Attachment Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleb Internal Revenue Service (99) Sequence No. 08 Name(s) shown on return Your social security number Total Schedules Filed = 18,933,401 Part I Amount 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list Interest this interest first. Also, show that buyer's social security number and address ▶ F1040: 17,561,448 F1040A: 1,371,953 (See instructions on back and the instructions for Form 1040A, or Form 1040, 1 line 8a.) Note. If you received a Form 1099-INT, Form 1099-OID. or substitute statement from The component parts of line 2 are as follows: a brokerage firm, F1040: 15,356,777 F1040A: 1,109,647 list the firm's name as the Add the amounts on line 1 2 2 16,466,423 payer and enter Excludable interest on series EE and I U.S. savings bonds issued after 1989. 3 the total interest Attach Form 8815.... 3 18,635 shown on that form. 4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form ► 4 Note. If line 4 is over \$1,500, you must complete Part III. Amount 5 List name of payer ► Part II Ordinary Dividends (See instructions on back and the instructions for Form 1040A, or Form 1040, 5 line 9a.) Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's The component parts of line 6 are as follows: name as the F1040: 13,681,742 F1040A: 657,976 paver and enter the ordinary Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 6 dividends shown 14,339,718 6 on that form. Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a Yes No foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. At any time during 2013, did you have a financial interest in or signature authority over a financial 7a Part III account (such as a bank account, securities account, or brokerage account) located in a foreign Foreign Accounts If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1, to report that financial interest or signature authority? and Trusts See FinCEN Form 114 and its instructions for filing requirements and exceptions to those (See requirements instructions on If you are required to file FinCEN Form 114, enter the name of the foreign country where the b back.) financial account is located ► During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a 8 foreign trust? If "Yes," you may have to file Form 3520. See instructions on back .

Schedule B (Form 1040A or 1040) 2013

SCHEDULE E	3	Interest and Ordinary Dividends		OMB No. 15	45-00	74
(Form 1040A or 1 Department of the Tre Internal Revenue Serv	easury	Attach to Form 1040A or 1040. Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/schedule	duleb.	20 Attachment Sequence N		
Name(s) shown on r	. ,	Total Schedules Filed = 18,933,401	Your	social security		
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the		Αmoι	unt	
Interest		buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ► F1040: 17,561,448 F1040A: 1,371,953				
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm,		The component parts of line 2 are as follows:				
list the firm's name as the	2	F1040: 93,347,653 F1040A: 2,555,921 Add the amounts on line 1	2	95,903,57	4	<u> </u>
payer and enter the total interest	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3		1	
shown on that form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form	-	32,554		
	Note.	1040, line 8a	4	Αποι	Int	<u> </u>
Part II	5	List name of payer ►				
Ordinary						<u> </u>
Dividends						
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)			5			
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's						
name as the		The component parts of line 6 are as follows: F1040: 208.069.418 F1040A: 2,254,658				<u> </u>
payer and enter the ordinary dividends shown	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form		040.004.0	70	<u> </u>
on that form.	Note.	1040, line 9a	6	210,324,0	76	
	You m	ust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (In account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreig			/es	No
Part III Foreign Accounts and Trusts (See instructions on back.)	7a b	At any time during 2013, did you have a financial interest in or signature authority ov account (such as a bank account, securities account, or brokerage account) located country? See instructions	er a fii in a fo ancial autho those nere th	nancial oreign prity? ne		
	8	During 2013, did you receive a distribution from, or were you the grantor of, or transforeign trust? If "Yes," you may have to file Form 3520. See instructions on back .				

2013 Line Item	Esti	imates	s—All	figures	are	estimates	based	on	sample	S,

Number of returns filed for selected lines

	EDULE C						om Business			OMB No. 154	5-0074		
Departm	nent of the Treasury Revenue Service (99)			ation on Schedule C	and if	ts inst	torship) ructions, go to <i>www.irs.gov/sch</i> nerships generally must file For			Attachment Sequence No	3 . 09		
Name o	f proprietor Total S	Schedules	Filed	= 26,745,953	In	cludes	4,814,832 Schedule C-EZ's	s	Social sec	curity number (SSN			
A				Iding product or serv				E	B Enter code from instructions				
С	Pusinana nama If	- no concrete	huoing	ess name, leave blank					Employ	►	see instr.)		
<u> </u>	Dusiness name. II	no separate	busine	ss hame, leave blaim									
Е	Business address												
	City, town or post												
F	Accounting metho	., _	Cash	., 🗖			Other (specify)						
G	Did you "materiall	ly participate	e" in the	operation of this bus	siness	during	2013? If "No," see instructions fo Boxes Checke	or limi ed = 1	it on loss	ses . Yes	No No		
н	If you started or a	icquired this	busine	ss during 2013, checl	< here		Boxes Checke			∽. ► □ □ Yes	🗆 No		
							n(s) 1099? (see instructions)			· · 🖵			
J Pari		or will you file	e requir	ed Forms 1099? .	• •			•	<u> </u>	[] 163			
1	•						f this income was reported to you			00.044.000			
		2					d	1	1	22,844,296			
2								1	2	679,048			
3	Subtract line 2 fro							1	3	22,851,027			
4	-		,						4	4,235,379			
5	•								5	22,871,251			
6		-		-			refund (see instructions)		6	987,213			
7 Dort		Add lines 5 a	nd6.	<u> </u>					7	23,091,558			
Part					ses t		siness use of your home onl	-					
8	Advertising		8	6,085,076		18	Office expense (see instruction		18	7,393,470			
9	Car and truck exp					19	Pension and profit-sharing plans	1	19	101,338			
	instructions).		9	11,856,117		20	Rent or lease (see instructions)						
10	Commissions and		10	1,091,258		a	Vehicles, machinery, and equipm		20a	1,793,897			
11	Contract labor (see i		11	2,241,422		b	Other business property		20b	3,189,220			
12	Depletion		12	69,731		21	Repairs and maintenance		21	4,564,037			
13	Depreciation and s expense deduc					22	Supplies (not included in Part III	· ·	22	9,693,506			
	included in Parl	· ·		5 050 004		23	Taxes and licenses	1	23	6,114,925			
	,		13	5,658,864		24	Travel, meals, and entertainme	nt:					
14	Employee benefit					a	Travel	•	24a	4,494,755			
	(other than on line	,	14	233,303		b	Deductible meals and			/ - /-			
15	Insurance (other th	nan health)	15	5,688,188		-	entertainment (see instructions)		24b	6.504,248			
16	Interest:					25	Utilities		25	11,403,004			
а	Mortgage (paid to b		16a	465,259		26	Wages (less employment credit		26	1,065,347			
b	Other		16b	1,450,729		27a	Other expenses (from line 48) .	1	27a	12,950,704			
17	Legal and profession		17	7,347,361	<u> </u>	b	Reserved for future use		27b				
28	•	•					8 through 27a		28	20,721,283			
29	•	. ,						1	29	23,844,055			
30	unless using the s	simplified me	ethod (s	ee instructions).		•	enses elsewhere. Attach Form 88	829					
	-	-		the total square foota	-								
	and (b) the part of	f your home	used fo	r business:	79	2,986	. Use the Simplifie	d					
				to figure the amount	t to en	ter on	line 30	•	30	3,432,767			
31	Net profit or (los	s). Subtract	line 30	from line 29.									
	• •			,		,	and on Schedule SE, line 2 . ter on Form 1041, line 3.		31	23,529,912			
	• If a loss, you m	ust go to lir	ne 32.				J						
32	If you have a loss	, check the b	oox that	describes your inves	stment	in this	activity (see instructions).	- ·			240.005		
	 If you checked 	32a, enter t	he loss	on both Form 1040	, line [.]	12, (or	Form 1040NR, line 13) and	I Ota	_	s Checked = 5,8			
	on Schedule SE,	line 2. (If yo	ou chec	ked the box on line 1,	see tl	ne line	31 instructions). Estates and		_	All investment is			
	trusts, enter on Fo	orm 1041, lii	ne 3.	nondeductible l	oss (+	-)/susi	pended loss carryover (-)		32b] Some investme at risk.	nt is not		
	 If you checked 	32b, you mu	u st atta	ch Form 6198. Your l	loss m	ay be	limited. 202,707			at non.			

37

OMB No. 1545-0074

SCHEDULE	С
(Form 1040)	

Profit or Loss From Business

(Forn	n 1040)	(Sole Proprietorship)							201	3	
Department of the Treasury Internal Revenue Service (99)		 For information on Schedule C and its instructions, go to www.irs.gov/sched Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 						AllaChineni			09
Name of proprietor Social securit Total Schedules Filed = 26,745,953 Includes 4,814,832 Schedule C-EZ's									securit	y number (SSN)	
A Principal business or profession, including product or service (see instructions) B Enter code fi									from instructions		
С	Business name. If no separate business name, leave blank.								oloyer ID	number (EIN), (se	e instr.)
E	Business address (including suite or room no.) ► City, town or post office, state, and ZIP code										
F	Accounting method: (1) Cash (2) Accrual (3) Other (specify) ►										
G	Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses . Yes No										
H	If you started or acquired this business during 2013, check here										
I I							n(s) 1099? (see instructions)				🗌 No
J	If "Yes," did you or will you file required Forms 1099?										
Part											
1							f this income was reported to you or d \ldots .	1	1.3	321,100,724	
2	Returns and allowan	ices						2	4	4,246,484	
3	Subtract line 2 from	line 1 .						3	1,3	316,854,239	
4	Cost of goods sold (from line 4	2) .					. 4	3	98,888,005	
5	Gross profit. Subtra	act line 4 fr	rom lir	ne3				5	9	17,966,234	
6		•		U U			refund (see instructions)	6	1	8,388,655	
7		d lines 5 an	id 6 .				<u> </u>	7		36,354,889	
Part				· · ·	ses to	1	siness use of your home only o		-		
8	Advertising		8	14,940,521		18	Office expense (see instructions)	18		2,382,621	
9	Car and truck expense			00 000 040		19	Pension and profit-sharing plans	19		1,120,447	<u> </u>
10	instructions)	H	9	89,200,843		20	Rent or lease (see instructions):	00-		0 0 0 0 4 7	
10 11	Commissions and fe	-	10 11	14,301,044		a b	Vehicles, machinery, and equipment			9,222,247	
12	Contract labor (see inst Depletion		12	<u>47,563,802</u> 1,070,717		21	Other business property			<u>86,162,637</u>	
13	Depreciation and sec		12	1,070,717		22	Supplies (not included in Part III)			7,707,911	+
	expense deduction	× 1				23	Taxes and licenses			8 <u>5,133,128</u> 8,917,782	
	included in Part I instructions).	· · ·	13	35,394,502		24	Travel, meals, and entertainment:			0,917,702	
14	Employee benefit pr					a	Travel	24a	1	4,233,965	
••	(other than on line 19	-	14	3,115,595		b	Deductible meals and			, ,	
15	Insurance (other than	health)	15	17,988,834			entertainment (see instructions)	24b		9.540.026	
16	Interest:					25	Utilities	25	3	31,152,291	
а	Mortgage (paid to ban	ks, etc.)	16a	3,362,709		26	Wages (less employment credits)	26	8	3,396,474	
b	Other		16b	5,596,389		27a	Other expenses (from line 48) .	. 27a	11	10,106,349	
17	Legal and professional	services	17	11,610,105		b	Reserved for future use	. 27b			
28					e. Adc	llines	8 through 27a ►	28	6	25,734,422	
29	Tentative profit or (lo	,						29	3	10,620,467	<u> </u>
30	•			· · · ·	these	e expe	enses elsewhere. Attach Form 8829				
	unless using the sim Simplified method f	•	•	the total square foota	age of:	(a) yo	our home: 1,571,834	_			
	and (b) the part of yo					8,377					
				s to figure the amount	to en	ter on	line 30	30	9	9,611,519	<u> </u>
31	Net profit or (loss).										
) and on Schedule SE, line 2. ter on Form 1041, line 3.	31	30	02,072,545			
	• If a loss, you must	t go to line	ə 32.]				
32	If you have a loss, ch	neck the bo	ox tha	t describes your inves	tment	in this	s activity (see instructions).				
	If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and										
	on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and										
	trusts, enter on Form 1041, line 3. nondeductible loss (+)/suspended loss carryover (-) 32b Some investment is not at risk.										131101

1,063,596

Cat. No. 11334P
	e C (Form 1040) 2013			Page 2
Part	Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (at	tach ex	planation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventor If "Yes," attach explanation	ory?	Yes	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,289,124	4
36	Purchases less cost of items withdrawn for personal use	36	2,438,808	3
37	Cost of labor. Do not include any amounts paid to yourself	37	602,531	
38	Materials and supplies	38	1,769,726	6
39	Other costs	39	909,665	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	1,358,238	3
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Part	Information on Your Vehicle. Complete this part only if you are claiming car of and are not required to file Form 4562 for this business. See the instructions for file Form 4562.			
43	When did you place your vehicle in service for business purposes? (month, day, year) /	/		
44	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your	vehicle	e for:	
а	Business b Commuting (see instructions) c	Other		
45	Was your vehicle available for personal use during off-duty hours?		🗌 Yes	🗌 No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	🗌 No
47a	Do you have evidence to support your deduction?		🗌 Yes	🗌 No
	If "Yes," is the evidence written?		🗌 Yes	No
Part	V Other Expenses. List below business expenses not included on lines 8–26 or l	ine 3u	·.	

Schedu	Amounts of selected lines filed (in thousands of dollars)			F	Page 2
Part					
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (atta	ach ex	planation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventor of "Yes," attach explanation	ry?	. 🗌 Yes		No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	41,213,723	3	
36	Purchases less cost of items withdrawn for personal use	36	253,143,46	7	
37	Cost of labor. Do not include any amounts paid to yourself	37	34,221,306	6	
38	Materials and supplies	38	52,207,992	2	
39	Other costs	39	60,907,27	1	
40	Add lines 35 through 39	40			
41	Inventory at end of year	41	42,805,753	3	
42 Part	 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4				
43 44	When did you place your vehicle in service for business purposes? (month, day, year) / Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle during 2013.	/ehicle	o for:		
a 45		Other			No
45 46	Was your vehicle available for personal use during off-duty hours?			_	No
	Do you have evidence to support your deduction?		· · □ Yes		No
b	If "Yes," is the evidence written?		🗌 Yes		No
Part		ne 30	•		
48	Total other expenses. Enter here and on line 27a	48			
	· · · · · · · · · · · · · · · · · · ·	10			

40		2013 Line Item Estimates—All figure Number of returns file			nples,		
	EDULE C-EZ	Net Profit Fro				OMB No.	1545-0074
•	n 1040) nent of the Treasury	(Sole Propr ► Partnerships, joint ventures, etc., ger	5 or 1065-B.		13		
Internal I	Revenue Service (99)	► Attach to Form 1040, 1040NR, or 1	041. ► See instruction	s on page 2.	Social soci	Attachme Sequence	e No. 09A
Name o		hedules Filed = 4,814,832 Data is ta	abulated with the Sche	edule C's	Social Sect	inty number (33N)
Part	General Int	formation					
Sch Inste Sche	May Use edule C-EZ ead of edule C y If You:	 Had business expenses of \$5,000 or less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business. Had only one business as either a sole proprietor, qualified joint venture, or statutory employee. 	And You:	 Are not rec Depreciati this busine Schedule must file. Do not dec use of you Do not have 	quired to file on and Amo ess. See the C, line 13, to duct expens ir home.	Form 4562 ortization, for e instructions o find out if y sees for busing r unallowed s from this	s for /ou
A F	Principal business or p	brofession, including product or service			B Enter	business code	e (see page 2)
CE	Business name. If no s	separate business name, leave blank.			D Enter	r your EIN (s	ee page 2)
EE	Business address (incl	uding suite or room no.). Address not required if	same as on page 1 of vo	our tax return.			
F [Did you make any p nstructions) f "Yes," did you or y	e, state, and ZIP code ayments in 2013 that would require you to 				☐ Yes ☐ Yes	□ No □ No
1	Gross receipts. (employee" box c	Caution. If this income was reported to yon that form was checked, see <i>Statutor</i> , and check here	y Employees in the	instructions			
2	Total expenses (s	see page 2). If more than \$5,000, you must	use Schedule C .		. 2		
3	Form 1040, line 1 line 2 (see instruc	act line 2 from line 1. If less than zero, you 2, and Schedule SE, line 2, or on Form 10 tions). (Statutory employees, do not report , enter on Form 1041, line 3	040NR, line 13 and Sc	hedule SE, edule SE, line	e 2.)		
Part		n on Your Vehicle. Complete this part		U U	•		line 2.
4	When did you place	ce your vehicle in service for business purp	oses? (month, day, ye	ar) ►		·•	
5	Of the total number	er of miles you drove your vehicle during 20	013, enter the number	of miles you	used your	[,] vehicle for	:
а	Business	b Commuting (see page 2	2)	c Oth	er		
6	Was your vehicle a	available for personal use during off-duty h	ours?			🗌 Yes	🗌 No
7	Do you (or your sp	oouse) have another vehicle available for pe	ersonal use?			🗌 Yes	🗌 No
8a	Do you have evide	ence to support your deduction?				🗌 Yes	🗌 No
		dence written?				Ves	□ No
For Pap	erwork Reduction Act N	otice, see the separate instructions for Schedule C (Fe	orm 1040). Cat. N	lo. 14374D	Scheo	iule C-EZ (For	rm 1040) 2013

40

2013 Line Item Estimates—All figures are estimates based on sample

SCHEDULE C-EZ (form 100) Dust Profit From Busines Dust Proprietorship Description of the interval between the weak weak weak Dust interval between the form 1000, 10000000, or 1001. ▶ See instructions on page 2. Social ecourty number (550) Number of proprietor Total Schedules Filed = 4,814,832 Data is tabulated with the Schedule Cs Social ecourty number (550) You May Use Schedule C-EZ Instead of Schedule C-EZ (only if You: I had business expenses of \$5,000 or isources, and interval of accounting. Dust is tabulated with the Schedule Cs I had not not business accounting. Dust is tabulated with the Schedule Cs I had not not business as effer a not schedule C-EZ Instead of Schedule C-EZ (only if You: I had not not business as effer a not structure, and the structure of the instead of schedule C, edite control of the schedule Cs I had not not business as effer a not structure, and the schedule Cs I had not not business as effer a not structure, and the schedule Cs I had not not business as effer a not structure, and the schedule Cs I had not not business as effer a not structure, and the schedule Cs I had not not business as effer a not structure, and the schedule Cs I had not not business as effer a not structure, and the schedule Cs I be the had not schedule Cs A Principal business or profession, including product or service I be the had not schedule Cs I be the had not schedule Cs I had not schedule Cs A Principal business or profession, including product or service for schedul			2013 Line Item Estimates—All figure Amounts of selected lines file			nples,		41
Attach to Form 1040, 1040NR, or 1041. I> See instructions on page 2. Sequence % to CSA Sequence % to CSA Secure C-EX. To Complete Comp	(Form	CHEDULE C-EZ Form 1040) (Sole Proprietorship)					OMB No. 154	
Total Schedules Filed = 4,814,832 Data is tabulated with the Schedule C's Part1 General Information You May Use Schedule C-E2 • Iso the cash method of accounting. • Use the cash method of accounting the use the cash method of accounting. • Use the cash method of accounting the use the cash method of accounting. • Use the cash method of accounting the use the cash method the cash method of accounting the use the c						э.	Attachme Sequence	ent e No. 09A
You May Use Schedule C-EZ Instead of Schedule C-EZ Instead of Had no werployees during the year. Use the cash method of accounting. Old not have an inventory at any time during the year. Old not have an inventory at any time during the year. Old not have an a loss from you business. Did not have an at loss from you business. Did not have an at loss from you business. Did not have a net loss from you business. Did not have prory ear unallowed passive activity losses from this business. Did not have prory ear unallowed passive activity losses from this business. Business address (including product or service Business address (including suite or room no.). Address not required if same as on page 1 of your tax return. City, town or post office, state, and ZIP code Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions) If "Yes" (id you or will you file required Forms 1099?		proprietor	chedules Filed = 4,814,832 Data is ta	abulated with the Sche	edule C's	Social secu	rity number (SSN)
You May Use Schedule C-EZ Instead of Schedule C Iess. • less the same method of accounting. • Did not have an inventory at any time during the year. • Did not have an inventory at any time during the year. • Did not have an inventory at any time during the year. • Did not have an inventory at any time during the year. • Did not have an inventory at any time during the year. • Did not have an inventory at any time during the year. • Did not have an inventory at any time during the year. • Did not have an inventory at any time during the year. • Did not have an inventory at any time during the year. • Did not have an inventory at any time during the year. • Did not have an inventory at any time during the year. • Did not have any not the year unallowed passive activity losses from this business. • Did not have any inventory are unallowed passive activity losses from this business. • Did have any inventory are unallowed passive activity losses from this business. • Did have any inventory are unallowed passive activity losses from this business. • Principal business or profession. including product or service B Enter business code [see page 2]. • Did have any payments in 2013 that would require you to file Form(s) 10997 (see the Schedule C instructions) • Did have any payments in 2013 that would require you to file Form(s) 10997 (see the Schedule C instructions for Schedule C, line 1, and check here • Did have any to any constructions for Schedule C, line 1, and check here • Did have any to any constructions for Schedule C, line 1, and check here 1 _ 2	Part	General Ir	nformation					
C Business name. If no separate business name, leave blank. D Enter your EIN (see page 2) E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return. City, town or post office, state, and ZIP code F Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions) G If "Yes," did you or will you file required Forms 1099? G If "Yes," did you or will you file required Forms 1099? I Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, and check here I Total expenses (see page 2). If more than \$5,000, you must use Schedule C. I Not Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2, and schedule SE, line 2, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2, and schedule SE. I Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. I When did you place your vehicle in service for business purposes? (month, day, year) ▶ S Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: <th>Sche Inste Sche</th> <th>edule C-EZ ead of edule C</th> <th> less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business. Had only one business as either a sole proprietor, qualified joint venture, or </th> <th>And You:</th> <th> Are not re- Depreciati this busine Schedule must file. Do not deu use of you Do not have passive accession </th> <th>quired to file on and Amo ess. See the C, line 13, to duct expens ir home. ve prior year</th> <th>Form 4562 rtization, for instructions o find out if y es for busin</th> <th>for 'ou</th>	Sche Inste Sche	edule C-EZ ead of edule C	 less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business. Had only one business as either a sole proprietor, qualified joint venture, or 	And You:	 Are not re- Depreciati this busine Schedule must file. Do not deu use of you Do not have passive accession 	quired to file on and Amo ess. See the C, line 13, to duct expens ir home. ve prior year	Form 4562 rtization, for instructions o find out if y es for busin	for 'ou
E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return. City, town or post office, state, and ZIP code F Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions) G If "Yes," did you or will you file required Forms 1099? PartII Figure Your Net Profit 1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, and check here 2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C. Enter on both Form 1040, line 12 and Schedule S2, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, or on Form 1040NR, line 3 PartIII Information on Your Vehicle. Complete this part only if you are clainning car or truck expen	A P	rincipal business or	profession, including product or service			B Enter b	ousiness code	(see page 2)
City, town or post office, state, and ZIP code F Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions)	СВ	usiness name. If no	separate business name, leave blank.			D Enter	your EIN (s	ee page 2)
F Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions) □ Yes No G If "Yes," did you or will you file required Forms 1099? □ Yes No Part II Figure Your Net Profit □ Yes No 1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, and check here 1 1 2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C 2 2 3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 3 Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. 4 4 When did you place your vehicle in service for business purposes? (month, day, year) ►	E B	usiness address (in	cluding suite or room no.). Address not required if	same as on page 1 of y	our tax return.			
G If "Yes," did you or will you file required Forms 1099? □ rot Part II Figure Your Net Profit 1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, and check here 2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C 3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. 4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 5 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: a Business b Commuting (see page 2) c Other 6 Was your vehicle available for personal use during off-duty hours? Yes No	FD	id you make any	payments in 2013 that would require you to	., .				
Part II Figure Your Net Profit 1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, and check here 1 2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C 2 3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 3 Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. 4 When did you place your vehicle in service for business purposes? (month, day, year) 5 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: a Business b Commuting (see page 2) c Other 6 Was your vehicle available for personal use during off-duty hours? Yes No		/						
employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, and check here								
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 3 Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. 4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 5 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: a Business b Commuting (see page 2) c Other 6 Was your vehicle available for personal use during off-duty hours? Image: Yes No	1	employee" box	on that form was checked, see Statutor	y Employees in the	instructions	for		
Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2.) 3 Iine 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) 3 Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. 4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 5 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: a Business b Commuting (see page 2) c Other 6 Was your vehicle available for personal use during off-duty hours? Image: Yes No	2	Total expenses	(see page 2). If more than \$5,000, you must	use Schedule C .		. 2		
 4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 5 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: a Business b Commuting (see page 2) c Other 6 Was your vehicle available for personal use during off-duty hours?		Form 1040, line line 2 (see instru	12, and Schedule SE, line 2, or on Form 10 ctions). (Statutory employees, do not report	40NR, line 13 and So	c hedule SE, edule SE, line	e 2.)		
 5 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: a Business b Commuting (see page 2) c Other 6 Was your vehicle available for personal use during off-duty hours?	Part I	II Informatio	on on Your Vehicle. Complete this part	only if you are clair	ming car or	truck exp	enses on	line 2.
 a Business b Commuting (see page 2) c Other 6 Was your vehicle available for personal use during off-duty hours?	4	When did you pla	ace your vehicle in service for business purp	oses? (month, day, ye	ear) 🕨		·	
6 Was your vehicle available for personal use during off-duty hours?	5	Of the total numb	per of miles you drove your vehicle during 20	13, enter the number	of miles you	used your	vehicle for	:
	а	Business	b Commuting (see page 2	2)	c Oth	ier		
7 Do you (or your spouse) have another vehicle available for personal use?	6	Was your vehicle	available for personal use during off-duty he	ours?			☐ Yes	No
	7	Do you (or your s	pouse) have another vehicle available for pe	rsonal use?			🗌 Yes	🗌 No
8a Do you have evidence to support your deduction?	8a	Do you have evic	lence to support your deduction?				☐ Yes	No
b If "Yes," is the evidence written? Yes Yes For Paperwork Reduction Act Notice, see the separate instructions for Schedule C (Form 1040). Cat. No. 14374D Schedule C-EZ (Form 1040) 2013								

2013 Line Item Estimates—All figures are estimates based on samples,

Number of returns filed for selected lines

SCHEDULE D (Form 1040)

Department of the Treasury

Name(s) shown on return

Internal Revenue Service (99)

Capital Gains and Losses

OMB No. 1545-0074

C

-
Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Your social security number

20

Attachment Sequence No. 12

Total Schedules Filed = 21,114,809

Total Sales Reported with Form 1099 = 16,167,203

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

(d)(e)AdjustrThis form may be easier to complete if you round off cents to(sales price)(or other basis)Form(s) 894			(g) Adjustmen to gain or loss Form(s) 8949, line 2, colum	s from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)	
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	1,653,245	1,626,396			1,596,892
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked	7,326,370	7,283,032	1,288,344		7,100,506
2	Totals for all transactions reported on Form(s) 8949 with Box B checked	2,764,314	2,393,726	164,675		2,518,626
3	Totals for all transactions reported on Form(s) 8949 with Box C checked	768,278	750,401	86,431		769,188
4	Short-term gain from Form 6252 and short-term gain or (I	oss) from Forms 4	684, 6781, and 88	324 .	4	590,220
5	5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					1,245,492
6						(2,673,065)
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise				7	11,653,136

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

lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmen to gain or loss Form(s) 8949, F line 2, colum	s from Part II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions	1,664,349	1,634,222			1,616,784
	on Form 8949, leave this line blank and go to line 8b .	1,004,349	1,034,222			1,010,704
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked	6,288,372	6,239,325	589,584	1	6,126,967
9	Totals for all transactions reported on Form(s) 8949 with Box E checked	9,015,381	8,670,788	417,284	1	8,622,665
10	Totals for all transactions reported on Form(s) 8949 with Box F checked.	1,834,201	1,714,851	527,848	3	1,516,818
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824	2439 and 6252; ;	and long-term gai	n or (loss)	11	2,340,687
12	Net long-term gain or (loss) from partnerships, S corporat	ions, estates, and	trusts from Scheo	dule(s) K-1	12	2,183,950
13	Capital gain distributions. See the instructions				13	9,391,259
14	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions	/, from line 13 of y 	our Capital Loss	Carryover	14	(6,239,027)
15	Net long-term capital gain or (loss). Combine lines 8a the back	•	.,		15	18,639,467

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

2013 Line Item Estimates—All figures are estimates based on samples,

Amounts of selected lines filed (in thousands of dollars)

SCHEDULE D (Form 1040)

Part I

Capital Gains and Losses

OMB No. 1545-0074

Attach	to Form	1040 or	Form	1040NR.

Department of the Treasury Internal Revenue Service (99)

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled. ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

5 Attachment Sequence No. **12**

Name(s) shown on return

Total Sales Reported with Form 1099 = 16,167,203

Your social security number

Total Schedules Filed = 21,114,809

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

lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustment to gain or loss Form(s) 8949, F line 2, columr	from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.	236,504,031	235,368,016			1,140,799
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked	1,867,506,017	1,924,572,195	56,808,612		-259,264
2	Totals for all transactions reported on Form(s) 8949 with Box B checked	478,278,901	480,798,233	899,242		-1,620,130
3	Totals for all transactions reported on Form(s) 8949 with Box C checked	121,451,476	123,923,709	125,899		-2,385,929
4	Short-term gain from Form 6252 and short-term gain or (4	1,580,320			
5	5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					19,450,600
6	6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions					(195,703,462)
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise		· · ·		7	-177,509,440

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

lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustment to gain or loss Form(s) 8949, F line 2, columr	from Part II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.	79,490,814	73.772.382			5,718,327
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked	327,909,644	309,579,136	8,184,593	3	25,634,509
9	Totals for all transactions reported on Form(s) 8949 with Box E checked	904,835,168	793,780,145	-242,235	5	109,850,909
10	Totals for all transactions reported on Form(s) 8949 with Box F checked.	341,374,652	282,254,297	-28,241,67	75	30,836,014
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824		and long-term gai	n or (loss) · · ·	11	128,172,685
12	Net long-term gain or (loss) from partnerships, S corporat	ions, estates, and	trusts from Scheo	lule(s) K-1	12	132,482,774
13	Capital gain distributions. See the instructions				13	38,566,782
14	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions	y, from line 13 of y	our Capital Loss	Carryover	14	(346,221,225)
15	Net long-term capital gain or (loss). Combine lines 8a the back	•	., .		15	130,804,503

Schedule D (Form 1040) 2013

Part	III Summary		
16	Combine lines 7 and 15 and enter the result	16	20,539,234
	• If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
	• If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 both gains?		
	No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	474,304
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	1,046,875
20	 Are lines 18 and 19 both zero or blank? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. 		
	□ No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500)	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
	No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2013

Schedule D (Form 1040) 2013

45

Part III Summary 16 Combine lines 7 and 15 and enter the result

16	Combine lines 7 and 15 and enter the result	16	-46,704,937	_
	• If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.			
	• If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.			
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.			
17	Are lines 15 and 16 both gains?			
	No. Skip lines 18 through 21, and go to line 22.			
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	4,577,605	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	16,238,170	
20	 Are lines 18 and 19 both zero or blank? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. 			
	□ No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.			
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:			
	The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500)	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?			
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).			
	No. Complete the rest of Form 1040 or Form 1040NR.			
		Scl	nedule D (Form 1040) 201	3

46		201	3 Line Iten	n Estimates—All fig Number of return						mple	s,			
SCHE	DULE E			Supplementa					-			ОМВ	No. 1545-0	0074
(Form	n 1040)	(From I	rental real es	tate, royalties, partners					, trusts, RE	MICs,	etc.)	2012		
Departm	ent of the Treasury			Attach to Form 10										
Internal F	Revenue Service (99)	► Info	ormation abo	out Schedule E and its s	separate instructions is at www.irs.gov/schedu							Sequ	ence No.	
Name(s)	shown on return		Т	otal Schedules Filed =	= 19,47	6,639				YO	ur soc	al securi	ty number	
Part	Income	or Loss		al Real Estate and Ro		-		are in th	ne business	of renti	ng pei	sonal pr	operty, u	se
		C or C-E	EZ (see instruc	ctions). If you are an indiv	ridual, r	eport fa	arm renta	al incom	e or loss fro	m Forn	n 483	on pag	e 2, line 4	0.
				nat would require you to	o file F	orm(s)	1099?	(see ins	tructions)				Yes 🗌	No
B If '			· · ·	ed Forms 1099?									Yes 🗌	No
<u>1a</u>				y (street, city, state, ZI										
			NTALS = 10,						erties = $17,3$		57			
	Numbe	er of RO	YALTIES = 2	2,334,336	Tota	al Num	ber of I	Royaltie	es = 3,491,3	375				
<u>C</u>			• -					Fair	r Rental	Der		Use		
1b	Type of Prop (from list be		2 For eac	ch rental real estate pro report the number of fa al use days. Check the	perty l	sted		-	r Rental Days	Per	Sona Days		QJ	V
A		elow)	person	al use days. Check the	QJV b	OX			Days		Day	>		
 	+		only if y a qualit	you meet the requireme ied joint venture. See ir	ents to hstruct	file as	A B							
	+						C							
	of Property:						U							
	gle Family Resid	dence	3 Vacatio	on/Short-Term Rental	5 La	nd		7 Self	-Rental					
-	ti-Family Reside		4 Comm			valties			er (describ	۵)				
Inco				Properties:		/		0 0 0 0	ROYAL				С	
3	Rents received	t			3		54,109							
4					4				2,314,7	199				
Expen														
5	Advertising .				5									
6	Auto and trave	el (see in	structions)		6									
7	Cleaning and r	maintena	ance		7									
8					8									
9					9									
10	-	•			10									
11	•				11									
12			d to banks, e	tc. (see instructions)	12	5,6	31,233						0.40	
13	Other interest.				13							634	,242	
14					14									
15					15 16	9.0	06,072							
16 17					17	3,0	00,072							
18					18	83	29,041		824,38	10				
19	Other (list) ►				19	0,07	20,011		024,30					
20		s. Add li	nes 5 throud		20	10.1	62,866		1,414,7	23				
21	-		-	and/or 4 (royalties). If		- ,								
				o find out if you must										
					21	10,	474,250	C	2,315,6	87				
22	Deductible ren	ntal real	estate loss	after limitation, if any,								ntal Lo		1,539,722
	on Form 8582	-			22	(5,5	12,766		, ,		Loss)	Çarrvov	/er =	870,237
23a				ne 3 for all rental prope				23 a				-		
b				ne 4 for all royalty prop				23b	, ,					
c				ne 12 for all properties				230				-		
d			•	ne 18 for all properties				230				-		
e				ne 20 for all properties				23e	-				0.007	
24 05		•		nown on line 21. Do no							24		6,065	\
25				e 21 and rental real esta							25	(5,78	81,754)
26				y income or (loss). Co										
				e 2 do not apply to you vise, include this amour							26	11.2	32,493	
	.,	, m		,					· · · ·			· · · · · · ·	,	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2013

2013 Line Iten	n E	Estim	ate	s–	-All	figures	are	estimate	s I	base	ed	on	sam	ples
-		-	-					_	-		-			

Amounts of selected lines filed (in thousands of dollars)

SCHEDULE E OMB No. 1545-0074 Supplemental Income and Loss (Form 1040) (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) Attach to Form 1040, 1040NR, or Form 1041. Department of the Treasury Attachmen ▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee. Internal Revenue Service (99) Sequence No. 13 Name(s) shown on return Your social security number Total Schedules Filed = 19.476.639 Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Part I Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) Yes No No B If "Yes," did you or will you file required Forms 1099? 🗌 Yes 🗌 No Physical address of each property (street, city, state, ZIP code) 1a Α в С 1b Fair Rental **Personal Use** Type of Property For each rental real estate property listed above, report the number of fair rental and 2 QJV (from list below) Days Days personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions. Α A В В С С Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) **Properties:** С Income: RENT ROYAL BY 3 Rents received 303,699,176 3 4 37,358,796 Royalties received . 4 Expenses: 5 Advertising 5 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance . . 7 Commissions. 8 8 9 9 Insurance 10 Legal and other professional fees . 10 . 11 Management fees 11 12 Mortgage interest paid to banks, etc. (see instructions) 12 59.531.612 13 6,265,614 13 Other interest. 14 14 Repairs. 15 15 Supplies 43,605,336 Taxes 16 16 Utilities. 17 17 18 Depreciation expense or depletion . . 18 73.389.549 4.130.559 . 19 Other (list) 19 9.942.349 Total expenses. Add lines 5 through 19 20 20 285,890,666 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 17,808,509 21 27,416,446 18,089,917 Deductible rental real estate loss after limitation, if any, Nondeductible Rental Loss = 22 49,147,244 Suspended Loss) Carryover = on Form 8582 (see instructions) 22 11,389,052 23a 303,699,176 23a Total of all amounts reported on line 3 for all rental properties b Total of all amounts reported on line 4 for all royalty properties 23b 37,358,796 59.531.612 Total of all amounts reported on line 12 for all properties 23c С Total of all amounts reported on line 18 for all properties 23d 77.520.108 d 23e 295,833,016 Total of all amounts reported on line 20 for all properties е Income. Add positive amounts shown on line 21. Do not include any losses 24 24 111,843,435 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 59.917.614 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 51,925,821 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. 26

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2013

Schec	lule E (Form 1040) 2013					Attachm	ent Sequence I	No. 13			Page 2	
Name	(s) shown on return. Do not enter	name and social sec	curity number if s	shown on other si	de.			Your so	ocial security	number		
Caur	tion. The IRS compares a	mounts reported	d on your tay	return with a	mounte e	hown on S	phodulo(s) K	-1				
Par	-		-						at-risk activ	itv for wh	nich	
	any amount is not a											
27	Are you reporting any	/ loss not allow	ed in a prior	year due to	the at-risk	k, excess fa	arm loss, or	basis	limitations	, a prio	r year	
	unallowed loss from a					orm 8582),	or unreimbu	irsed p				
	you answered "Yes,"	see instructions	before com	pleting this se		(c) Check if	(-1) [-			-	No	
28	((a) Name		partners	ship; S	foreign	Ìdenti	nployer fication		(e) Check	t is	
Α		Number of PAR	TNERSHIPS	for S cor 6,396,		partnership 18,615	nur	nber		<u>not at risl</u> 9,675,74		
B												
С		Number of S	-CORPS	4,814,	336					291,14	2	
D	Deseive here						 					
		me and Loss		(1)			ive Income					
	(f) Passive loss allowed (attach Form 8582 if required		ssive income chedule K-1		bassive loss hedule K–1		ection 179 exp tion from Form			assive inco hedule K		
Α	PARTNERSHIPS	PARTNER	SHIPS	PARTNER	SHIPS	PARTI	NERSHIPS		PARTN	ERSHIP	s	
В	1,357,030	1,799,92		1,660,	119	43	37,240		2,221			
С	S-CORPS	S-CORP	S	S-COF		S-(CORPS		S-CO	RPS		
D	198,916	528,633		1,358,	271	1,1	29,450		3,052		<u> </u>	
29a b		2,205.07	4	0.040.0	24	1.5	22 712		4,940	,092		
30	Add columns (g) and (j)	of line 29a		2,842,0	24	1,0	33,713	30	6,362	2/15		
31	Add columns (f), (h), and							31	(5,017)	
32	Total partnership and	.,	income or	(loss). Com	oine lines	30 and 31	. Enter the					
	result here and include							32	8,459	,740		
Par	t III Income or Loss	From Estates	s and Trus	ts					<i>a</i> > <i>z</i>			
33			(a) Name						(b) Emp identificatio			
Α												
В												
		ive Income and	Loss			No	npassive li	Income and Loss				
	(c) Passive deduction or le (attach Form 8582 if re			assive income Schedule K–1		(e) Deduction from Scheo		(f) Other income from Schedule K-1				
Α	х 										Γ	
B												
34a	Totals		307	7,390					361,932	2		
b	00,00					54,723		-				
35	Add columns (d) and (f)							35	605,7		<u> </u>	
36 37	Add columns (c) and (e) Total estate and trust		 ss) Combin	e lines 35 an	 d.36 Ent	er the resu	 It here and	36	(105.8	312)	
57	include in the total on li	•		· · · · · ·				37	649,	193		
Par	t IV Income or Loss	From Real E									· · · · · ·	
38	(a) Name	(b) Employer iden number	itification	(c) Excess inclus Schedules Q,			ncome (net los: Iules Q, line 1b		(e) Incom Schedules			
		number		(see instruct				'	Schedules	u, ine oo	<u> </u>	
39	Combine columns (d) a	nd (e) only Ente	r the result h	1,136 ere and inclu		-	,867 41 below	39	25,8	56		
Par									20,0		<u> </u>	
40	Net farm rental income	or (loss) from F	orm 4835 . Al	so, complete	line 42 be	elow		40	514,9	913		
41	Total income or (loss). Combine	e lines 26, 32, 37, 39, a	nd 40. Enter the re	esult here and on F	orm 1040, line	e 17, or Form 10	40NR, line 18 ►	41	17,408	,198		
42	Reconciliation of farm											
	farming and fishing incon (Form 1065), box 14, coc											
	V; and Schedule K-1 (For		•			710,61	6					
43	Reconciliation for real e		•									
-	professional (see instruction	ons), enter the ne	et income or (loss) you repoi	ted							
	anywhere on Form 1040 o				ties 43	378.67	7	_				

Schedu	ıle E (Form 1	040) 2013		nounts o			5 mea (/434		Attachmer	· · ·	nce No.	13			r	Page 2
Name(s	s) shown on r	return. Do not enter	name a	ind social sec	curity number	r if shown	on other s	side.							cial se	curity nu	nber	
Cauti	on. The l	RS compares a	moun	ts reporte	d on vour	tax retu	rn with a	amoun	ts sh	INOI	n on Scł	nedule(s	 s) K-1					
Part		come or Loss													t-risk	activity for	or wh	ich
	any	/ amount is not a	t risk, y	you must c	heck the bo	ox in colu	ımn (e) o	n line 2	8 and	atta	ach Form	n 6198.	See in	struct	ions.			
27	-	u reporting any				-												
		wed loss from a swered "Yes,"							n Fo	rm 8	8582), o	r unrein	nburs	ed pa	artner	ship ex Yes		es? It No
28	you ui					mpicun	(b) Ent	ter P for	(c		neck if) Empl			(e) (Check	if
20			(a) Nam	ne				rship; S rporatior	n p	fore artne	ership	id	entifica numbe				mount at risk	
<u>A</u>																	<u> </u>	
B C																	\vdash	
D																		
		Passive Inco	me ar	nd Loss						No	npassiv	e Incoi	me ar	nd Lo	oss			
		ssive loss allowed orm 8582 if required	4/		ssive income			npassive chedule				ction 179				Nonpassiv om Sched		
A B		274,332	P	63,654,5		P	87,574	-	5			6,078	-3			RTNERS 4,398,20		
C	,	ORPS		S-CORP			S-CO					ORPS				-CORP		
D	4,5	76,153		37,174,62	21		61,682	2,983			30,1	94,163			38	5,054,62	29	
29a	Totals	00.050.405		100,829,1	53				_		00.50	0.044			64	9,452,89	91	
b 30	Totals Add colu	29,850,485 umns (g) and (j)	ofline	29a			149,257	,815			39,50	60,241		30	75	0,282,04	13	
31		umns (f), (h), an												31		8,668,54)
32		artnership and									and 31.	Enter t	the 🗌			· ·		
Dout		ere and include							•	•			.	32	53	1,613,50)2	
Part	III ING	come or Loss	s Fror												(b)	Employe	⊃r	
33					(a) Na	me										ication nu		
Α																		
В		Pass	ive In	come and	2005						Nor	passiv	e Inco	ome	and	055		
	(c) Pa	ssive deduction or I	-) Passive	income			(e)	Deduction	-				er income	from	
	(at	tach Form 8582 if r	equired))	fro	m Sched	ule K-1			froi	m Schedu	le K–1			Sc	hedule K-	-1	
<u>A</u>																		
В 34а	Totals				12	2,796,92	7								17.3	24,813		
b	Totals	1,121,2	08		12	.,130,32	.1			4,5	577,431				17,02	24,010		
35		umns (d) and (f)			· · ·		• •		•	•		• •		35	30),121,74	1	
36		umns (c) and (e)				· · ·				•		· ·		36	(5	<u>,698,639</u>	9)
37		state and trust in the total on li			ss). Com	oine line	es 35 ar	nd 36.	Ente	er th	ie result	here a		37	2/	423,10	11	
Part		come or Loss			state Mo	ortgage	e Inves	tment	Со	ndu	uits (RE	MICs)			ial H	older	1	
38	(a)	Name	(b) E	mployer ider number	tification		cess inclu		n	(d) T	Taxable inc m Schedu	come (net	loss)			Income fro Iules Q, lin		
				number			ee instruc 56				-1,6				Sched	iules Q, III		
39	Combin	e columns (d) a	nd (e)	onlv. Ente	r the resu	lt here a		Ide in t	he to	otal	,		N	39		13,106		
Part	art V Summary																	
40																		
41		• •), line ⁻	17, oi	r Form 1040	NR, line 1	8 ►	41	613	3,541,46	6	
42		liation of farm and fishing incor																
	-	165), box 14, co																
		chedule K-1 (For							42	11	5,009,3	76						
43		iation for real																
		nal (see instructi e on Form 1040 c																
		you materially pa							43	2	4,979,99	92						

2013 Line Item Estimates—All figures are estimates based on samples,

Number of returns filed for selected lines

SCHEDULE EIC

(Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information ► Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

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

OMB No. 1545-0074
2013
Attachment Sequence No. 43

Your social security number

Internal Revenue Service (99) Name(s) shown on return

CAUTION

Department of the Treasury

Total Schedules Filed = 21,566,176

Before you begin:

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

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

• It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Q	ualifying Child Information	C	hild 1	C	Child 2	Child 3				
1	Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name	Last name	First name	Last name	First name	Last name			
2	Child's SSN									
	The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.		21,565,175		10,906,178		3,545,460			
3	Child's year of birth		F00 470	10.0	07.400	0.54	5 400			
		If born after 1	566,176 994 and the child was you (or your spouse, if skip lines 4a and 4b;	younger than	9 07,183 994 and the child was you (or your spouse, if skip lines 4a and 4b;	younger than	994 and the child was you (or your spouse, if skip lines 4a and 4b;			
4 a	a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	1,503,490 Yes. <i>Go to</i> <i>line 5.</i>	No. Go to line 4b.	621,535 Go to <i>Line 5.</i>	No. Go to line 4b.	206,785 Yes. <i>Go to</i> <i>line 5.</i>	No. Go to line 4b.			
ł	Was the child permanently and totally disabled during any part of 2013?	672,005 Yes. <i>Go to</i> <i>line 5.</i>	No. The child is not a qualifying child.	168,738 Yes. <i>Go to</i> <i>line 5.</i>	No. The child is not a qualifying child.	39,926 Yes. <i>Go to</i> <i>line 5.</i>	No. The child is not a qualifying child.			
5	Child's relationship to you									
	(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	21,566,170	6	10,907,183		3,545,460				
6	Number of months child lived with you in the United States during 2013	21,564,18	5	10,907,183	3	3,545,460				
	• If the child lived with you for more than half of 2013 but less than 7 months, enter "7."									
_	• If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	Do not enter months.	months	Do not enter months.	months <i>r more than 12</i>	Do not enter months.	months			

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Department of the Treasury Internal Revenue Service (99) Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.

Name(s) shown on return

CAUTION

SCHEDULE EIC

(Form 1040A or 1040)

Total Schedules Filed = 21,566,176

Before you begin:

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

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

• It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Q	ualifying Child Information	Chil	d 1	C	hild 2	Child 3			
1	Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name	Last name	First name	Last name	First name	Last name		
2	Child's SSN								
	The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.								
3	Child's year of birth								
		Year If born after 1994 a younger than you (filing jointly), skip go to line 5.	or your spouse, if		994 and the child was you (or your spouse, if skip lines 4a and 4b;		1994 and the child was you (or your spouse, if skip lines 4a and 4b;		
4 a	Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	Go to line 5.	No. Go to line 4b.	Go to line 5.	No. Go to line 4b.	Go to line 5.	No. Go to line 4b.		
k	Was the child permanently and totally disabled during any part of 2013?		No. he child is not a halifying child.	Go to line 5.	No. The child is not a qualifying child.	Go to line 5.	No. The child is not a qualifying child.		
5	Child's relationship to you								
	(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)								
6	Number of months child lived with you in the United States during 2013								
	• If the child lived with you for more than half of 2013 but less than 7 months, enter "7."								
	• If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	Do not enter mo months.	months re than 12	Do not enter months.	months	Do not enter months.	months		

OIVIB
5

2013

No. 1545-0074

Attachment Sequence No. **43**

Your social security number

2013 Line Item Estimates—All figures are estimates based on samples,

Number of returns filed for selected lines

SCHI	EDULE F			Drofit or		Ero	m Ea	min	nd .		OMB No. 154	5-0074		
(Forn	n 1040)			Profit or	LUSS	S FIU			Ig		2013			
Denartm	ent of the Treasury	► Attac	h to Fo	orm 1040, Form 1	040NR	, Form	1041, For	m 106	5, or Form 1065	•В.	Attaoriment			
	Revenue Service (99)	Information	about	Schedule F and	its sep	arate i	nstruction	ns is a	t www.irs.gov/so	hedulef.	nedulef. Sequence No. 14			
Name c	of proprietor			Total	Sched	ules Fi	led = 1,8	90,72	4	Social s	security number (SS	N)		
A Pri	ncipal crop or acti	vity		B Enter code	e from I	Part IV	С	Αссοι	unting method:	D Empl	oyer ID number (EIN),	(see instr)		
				▶				Cas	h Accrual					
E Did	you "materially pa	ticipate" in the op	eration	of this business d	uring 20)13? If '	'No," see	nstruc	tions for limit on p	assive lo	sses 🗌 Yes 🗌	No		
	you make any pay				-							No		
G If "Υ	es," did you or wil	l you file required	Forms	1099?							🗌 Yes 🛛	No		
Part											and Part I, line 9).)		
1a	Sales of livestoc	k and other resale	items	(see instructions)			1a		334,846					
b	Cost or other ba	sis of livestock or	other if	ems reported on	line 1a		1b		222,596					
С	Subtract line 1b	from line 1a								. 1c	349,563			
2	Sales of livestoc	k, produce, grains	s, and c	ther products you						. 2	1,070,200			
3a	Cooperative dist	ributions (Form(s)	1099-F	PATR) . 3a		174,95		3b	Taxable amour	nt 3b	**464,585			
4a	o . o	ram payments (se		,		593,68		4b	Taxable amour	nt 4b	**587,567			
5a	-	dit Corporation (C	,	· · · ·			· · .	• . •		. 5a	**6,246			
b		ted				**681		5c	Taxable amour	nt 5c	**602			
6	•	proceeds and fede		· · · · ·	· · ·		. î	1			** 4 0 0 0 0 0			
а	Amount received			6a		81,978		6b			**168,282	_		
_c		er to 2014 is attac							eferred from 2012		38,194			
7	· ·	chine work) incom									**185,188			
8		cluding federal an		0					,		**555,798			
9		Add amounts in t	•	•							1 502 567	-		
Part		enter the amount enses-Cash a								► <u>9</u>	1,593,567			
10	Car and truck					23			rofit-sharing plans	<u>`</u>	3,565			
10	instructions). Also a		10	543,737		24			see instructions):	, 20	0,000			
11	Chemicals		11	508,945		a			ninery, equipment	24a				
12	Conservation expens		12	31,810		b			imals, etc.)					
13	Custom hire (ma		13	474,615		25			aintenance .		1,272,023			
14	Depreciation ar					26			nts		623,949			
••	expense (see ins		14	1,377,223		27		•	arehousing .					
15	Employee ben					28	0				1,147,521			
	other than on lir		15	35,147		29	Taxes			. 29	1,068,954			
16			16	983,490		30	Utilities							
17	Fertilizers and lir	ne	17	733,935		31			eding, and medicin					
18	Freight and truck	king	18			32	Other ex	pense	es (specify):					
19	Gasoline, fuel, a	nd oil	19	1,167,084		a				32a	ı			
20	Insurance (other	than health)	20	978,865		b				204	•			
21	Interest:					c				320	;			
а	Mortgage (paid t	o banks, etc.)	21a	368,222	_	d				320	I			
b	Other		21b	447,611	_	е								
22	Labor hired (less er		22	327,366		f				32f				
33		. Add lines 10 three								► <u>33</u>				
34		or (loss). Subtrac												
_											ss (+) / Suspended			
35		an applicable sub								= 25,4	76 🗌 Yes 🗌	_ No		
36	Check the box the Dox	nat describes you		_				or whe	re to report your l	OSS.				
а				Some investigation										

**Denotes that the line item is the addition of both cash and accrual methods of accounting

2013 Line Item Estimates—All figures are estimates based on samples,

Amounts of selected lines filed (in thousands of dollars)

SCHEDULE F (Form 1040)

Department of the Treasury

Profit or Loss From Farming

Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

20 Attachment Sequence No. 14

OMB No. 1545-0074

►	Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.	
	information about ochequier and its separate instructions is at www.irs.gov/schequier.	

Internal Revenue Service (99) Name of proprietor Social security number (SSN) Total Schedules Filed = 1,890,724 B Enter code from Part IV **C** Accounting method: A Principal crop or activity D Employer ID number (EIN), (see instr) Cash Accrual E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses No No └ Yes F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)? Yes No Yes No No **G** If "Yes," did you or will you file required Forms 1099? Farm Income - Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.) Part I 36,184,652 Sales of livestock and other resale items (see instructions) 1a 1a 19,761,996 1b Cost or other basis of livestock or other items reported on line 1a b 16,422,656 С 1c 114,900,141 2 Sales of livestock, produce, grains, and other products you raised . . . 2 **25,094,918 3a Cooperative distributions (Form(s) 1099-PATR) . 3a 3b Taxable amount 3b **18,141,813 **5,897,984 Agricultural program payments (see instructions) 4a 4b 4a 4b Taxable amount **5,832,885 . Commodity Credit Corporation (CCC) loans reported under election . . . 5a 5a **285,698 **36,043 b 5c Taxable amount 5c **30,800 6 Crop insurance proceeds and federal crop disaster payments (see instructions) 10,011,985 **8,531,338 а Amount received in 2013 6a 6b Taxable amount 6b If election to defer to 2014 is attached, check here > 6d Amount deferred from 2012 6d 2.616.966 С **5,220,297 7 7 **10,771,601 8 8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . 9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) . 9 176,911,356 Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses (see instructions). 23,602 23 Pension and profit-sharing plans 23 10 Car and truck expenses (see instructions). Also attach Form 4562 10 2,039,361 24 Rent or lease (see instructions): Chemicals 11 11 7,929,264 а Vehicles, machinery, equipment 24a 12 Conservation expenses (see instructions) 12 153.542 b Other (land, animals, etc.) . . 24b 11,090,496 13 Custom hire (machine work) . 13 5,154,657 25 Repairs and maintenance 25 11,111,015 26 Seeds and plants . . . 26 Depreciation and section 179 14 35,040,578 14 27 Storage and warehousing . . expense (see instructions) 27 5,115,575 Supplies 15 Employee benefit programs 28 28 443,157 3,524,640 other than on line 23 . . . 15 29 Taxes 29 20,628,187 Utilities 16 Feed 16 30 30 17 Fertilizers and lime 17 17,860,743 31 Veterinary, breeding, and medicine 31 18 32 Other expenses (specify): 18 Freight and trucking . 9,085,239 19 Gasoline, fuel, and oil . . . 19 32a а 6,315,847 20 Insurance (other than health) 20 b 32b 32c 21 Interest: С 3,862,522 Mortgage (paid to banks, etc.) 21a 32d а d 21b 3,579,300 Other 32e b е 22 6,581,874 32f 22 Labor hired (less employment credits) f 187,244,455 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions 33 33 Net farm profit or (loss). Subtract line 33 from line 9 Total of all unmarked expenses = 37,704,855 34 -7,798,270 34 If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-) 35 36 Check the box that describes your investment in this activity and see instructions for where to report your loss. All investment is at risk. **b** Some investment is not at risk. а For Paperwork Reduction Act Notice, see the separate instructions. Schedule F (Form 1040) 2013 Cat. No. 11346H

**Denotes that the line item is the addition of both cash and accrual methods of accounting

Schedu	e F (Form 1040) 2013		P	Page 2
Part	Farm Income – Accrual Method (see instructions).			
37	Sales of livestock, produce, grains, and other products (see instructions)	37	1,070,200	
38a	Cooperative distributions (Form(s) 1099-PATR) . 38a **474,956 38b Taxable amount	38b	**464,585	
39a	Agricultural program payments	39b	**587,567	
40 a	Commodity Credit Corporation (CCC) loans: CCC loans reported under election	40a	**6,246	
b	CCC loans forfeited	40c	**602	
41	Crop insurance proceeds	41	**168,282	
42	Custom hire (machine work) income	42	**185,188	
43	Other income (see instructions)	43	**555,798	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	10,425	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797			
46	Cost of livestock, produce, grains, and other products purchased during the year	_		
47	Add lines 45 and 46	-		
48	Inventory of livestock, produce, grains, and other products at end of year . 48	-		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49		
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	10,428	
-	use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is I tract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part	-		ne

Part IV Principal Agricultural Activity Codes

	A		
C	AUT	ION	

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

• Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file

Schedule C (Form 1040) or Schedule C-EZ (Form 1040).

• Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).

• Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

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

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

Crop Production

111100 Oilseed and grain farming

111210 Vegetable and melon farming

111300 Fruit and tree nut farming

111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

Animal Production

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

Forestry and Logging

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

Schedule F (Form 1040) 2013 **Denotes that the line item is the addition of both cash and accrual methods of accounting

	e F (Form 1040) 2013 Farm Income—Accrual Method (see instructions).		Pa
	Sales of livestock, produce, grains, and other products (see instructions)	37	114,900,141
ı	Cooperative distributions (Form(s) 1099-PATR) . 38a **25,094,918 38b Taxable amount	38b	**18,141,813
	Agricultural program payments	39b	**5,832,885
	Commodity Credit Corporation (CCC) loans: CCC loans reported under election	40a	**285,698
	CCC loans forfeited	40c	**30,800
	Crop insurance proceeds	41	**8,531,338
	Custom hire (machine work) income	42	**5,220,297
	Other income (see instructions)	43	**10,771,601
	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	5,842,841
	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797		
	Cost of livestock, produce, grains, and other products purchased during the year		
	Add lines 45 and 46		
	Inventory of livestock, produce, grains, and other products at end of year . 48		
	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49	
	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	2,248,849

Part IV Principal Agricultural Activity Codes

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

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

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

• Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).

• Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

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

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

Crop Production

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

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

Animal Production

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

Forestry and Logging

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

**Denotes that the line item is the addition of both cash and accrual methods of accounting

56	2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines		
Schedule R (Form 1040A	Credit for the Elderly or the Disabled	o. 1545-0074	
or 1040) Department of the Treasury Internal Revenue Service (99)	► Complete and attach to Form 1040A or 1040. ■ 1040 ► Information about Schedule R and its separate instructions is at R Attach) 13 ment nce No. 16	
Name(s) shown on Form 104	0A or 1040 Total SchedulesFiled = 86,504	ty number	
You may be able to	take this credit and reduce your tax if by the end of 2013:		
• You were age 65 c But you must also m	 You were under age 65, you retired on permanent and total disability ou received taxable disability income. neet other tests. See instructions. 	lity, and	
In most cases	, the IRS can figure the credit for you. See instructions.		
	ne Box for Your Filing Status and Age		_
If your filing status	is: And by the end of 2013: Check on	ly one bo	X:
Single, Head of household,	1 You were 65 or older	1	
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability	2	
	3 Both spouses were 65 or older	3	
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	
Married filing jointly	5 Both spouses were under 65, and both retired on permanent and total disability	5	
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	
	7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7	
Married filing	8 You were 65 or older and you lived apart from your spouse for all of 2013.	8	
separately	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2013	9	
Did you check box 1, 3, 7, or	Yes → Skip Part II and complete Part III on the back.		
8?	■ No ■ Complete Parts II and III.		
If: 1 You filed a p	nt of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above obysician's statement for this disability for 1983 or an earlier year, or you filed or go tax years after 1983 and your physician signed line B on the statement, and		_
2 Due to your of in 2013, chec	continued disabled condition, you were unable to engage in any substantial gainful acti k this box	ivity ▶ □	
If you chec	ked this box, you do not have to get another statement for 2013.		
	ot check this box, have your physician complete the statement in the instructions. You m atement for your records.	ust	

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

Schedule R (Form 1040A or 1040)	Credit for the Elderly or the Disabled	ОМВ	No. 154	
Department of the Treasury Internal Revenue Service (99)	 Complete and attach to Form 1040A or 1040. Information about Schedule R and its separate instructions is at www.irs.gov/scheduler. 		chment lence No	o. 16
Name(s) shown on Form 10	40A or 1040 Total SchedulesFiled = 86,504	Your social sec	urity nuı	mber
You may be able to	take this credit and reduce your tax if by the end of 2013:			
	or older or • You were under age 65, you retired on permanent an you received taxable disability income. neet other tests. See instructions. s, the IRS can figure the credit for you. See instructions.	d total disal	bility, a	and
	he Box for Your Filing Status and Age			
If your filing status		Check o	only o	ne box:
Single, Head of household,	1 You were 65 or older		1	
Qualifying widow(er) 2 You were under 65 and you retired on permanent and total disabi	ility	2	
	3 Both spouses were 65 or older		3	
	4 Both spouses were under 65, but only one spouse retired on per total disability		4	
Married filing jointly	5 Both spouses were under 65, and both retired on permaner disability		5	
	6 One spouse was 65 or older, and the other spouse was under 65 on permanent and total disability		6	
	7 One spouse was 65 or older, and the other spouse was under retired on permanent and total disability		t 7	
Married filing	8 You were 65 or older and you lived apart from your spouse for all	of 2013.	8	
separately	9 You were under 65, you retired on permanent and total disabil lived apart from your spouse for all of 2013		9	
Did you check	Yes Skip Part II and complete Part III on the back.			
box 1, 3, 7, or 8?	No Complete Parts II and III.			
Part II Stateme	ent of Permanent and Total Disability (Complete only if you checked box 2, 4, 5	5, 6, or 9 abo [,]	ve.)	
If: 1 You filed a statement for	physician's statement for this disability for 1983 or an earlier year, or your tax years after 1983 and your physician signed line B on the statement, and	ou filed or g d	got a	
	continued disabled condition, you were unable to engage in any substantick this box			
If you chec	ked this box, you do not have to get another statement for 2013.			
	not check this box, have your physician complete the statement in the instruc- atement for your records.	ctions. You	must	

Schedul	e R (Form 1040A or 1040) 2013		Page 2
Part	II Figure Your Credit		
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7 Box 3, 5, or 6 Box 8 or 9 Did you check Yes Yes You must complete line 11.	10	
11	 box 2, 4, 5, 6, or 9 in Part I? No If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 	11	*
тір 12	For more details on what to include on line 11, see <i>Figure Your Credit</i> in the instructions. If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the	12	86 504
13	amount from line 10	12	86,504
а	Nontaxable part of social security benefits and nontaxable partof railroad retirement benefits treated as social security (seeinstructions).13a		
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)		
С	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38		
15	If you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000		
16	Subtract line 15 from line 14. If zero or less, enter -0		
17	Enter one-half of line 16		
18	Add lines 13c and 17	18	84,259
19	Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20	19	79,838
20	Multiply line 19 by 15% (.15).	20	. 0,000
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	21	
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and enter "Sch R" on the line next to that box)	22	76,856

Schedule R (Form 1040A or 1040) 2013

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

art	lle R (Form 1040A or 1040) 2013 III Figure Your Credit		Pa
arı 0	If you checked (in Part I): Enter:		
0	Box 1, 2, 4, or 7		
	Box 3, 5, or 6	10	
	Box 8 or 9		
	Did you check Yes You must complete line 11.		
	DOX 2, 4, 5, 6,		
	or 9 in Part I? No Enter the amount from line 10		
1	If you checked (in Part I): on line 12 and go to line 13.		
•	• Box 6, add \$5,000 to the taxable disability income of the		
	spouse who was under age 65. Enter the total.		
	Box 2, 4, or 9, enter your taxable disability income.	11	*
	 Box 5, add your taxable disability income to your spouse's 		
	taxable disability income. Enter the total.		
	taxable disability moome. Enter the total.		
P	For more details on what to include on line 11, see Figure Your Credit in the instructions.		
2	If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the		
	amount from line 10	12	443,570
3	Enter the following pensions, annuities, or disability income that		
	you (and your spouse if filing jointly) received in 2013.		
а	Nontaxable part of social security benefits and nontaxable part		
_	of railroad retirement benefits treated as social security (see		
	instructions)		
b	Nontaxable veterans' pensions and any other pension, annuity,		
	or disability benefit that is excluded from income under any		
	other provision of law (see instructions)		
С	Add lines 13a and 13b. (Even though these income items are		
	not taxable, they must be included here to figure your credit.) If		
	you did not receive any of the types of nontaxable income listed		
	on line 13a or 13b, enter -0- on line 13c		
1	Enter the amount from Form 1040A, line		
_	22, or Form 1040, line 38 14		
5	If you checked (in Part I): Enter:		
	Box 1 or 2 \$7,500		
	Box 3, 4, 5, 6, or 7 \$10,000 15		
_	Box 8 or 9 \$5,000 J		
6	Subtract line 15 from line 14. If zero or less, enter -0-		
-			
7		18	122 510
3	Add lines 13c and 17	10	433,510
9	Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise,	19	132,747
0	go to line 20	20	132,141
	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	20	
1 2		21	
2	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and		

Schedule R (Form 1040A or 1040) 2013

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

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



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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	714,267	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	(20,182)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report .	2	18,672,157	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b	4	19,112,235	
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54			
	• More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result.			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54.	5	18,874,760	
6	Deduction for one-half of self-employment tax.			
	Multiply line 5 by 50% (.50). Enter the result here and on Form			
	1040, line 27, or Form 1040NR, line 27			
For Pa	aperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z		Schedule SE (Form 104	0) 2013

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

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

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



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

1 a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	17,340,020	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	(166,125)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	543,797,395	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b	4	517,833,185	
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54			
	• More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result.			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	55,533,464	
6	Deduction for one-half of self-employment tax.			
	Multiply line 5 by 50% (.50). Enter the result here and on Form 6 1040, line 27, or Form 1040NR, line 27. 6			
For Pa	perwork Reduction Act Notice, see your tax return instructions.		Schedule SE (Form 104	0) 2013

Schedule SE (Form 1040) 2013	Attachment Sequence No. 17	Page 2
Name of person with self-employment income (as shown on Form 1040)	Social security number of person	
	with self-employment income	

Section B—Long Schedule SE Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Als	so see instructions for the
definition of church employee income.	

definit	ion of church employee income.			
Α	If you are a minister, member of a religious order, or Christian Science practitioner and you fill had \$400 or more of other net earnings from self-employment, check here and continue with Par			ı · □
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065),			
	box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	714,267	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	(20,182)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)	2	18.672.157	
3	Combine lines 1a, 1b, and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	19,112,235	
	Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		_
С	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax.			
	Exception. If less than \$400 and you had church employee income, enter -0- and continue	4c	18,861,085	_
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income 5a 33,488			
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6	Add lines 4c and 5b	6	18,874,760	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013	7		
8a b c d	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$113,700 or more, skip lines 8b through 10, and go to line 11 Unreported tips subject to social security tax (from Form 4137, line 10)8a1,867,555Wages subject to social security tax (from Form 8919, line 10) Add lines 8a, 8b, and 8c8c2,341	8d	1,871,614	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	18,225,915	
11	Multiply line 6 by 2.9% (.029)	11	18,875,768	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12	18,874,760	
13	Deduction for one-half of self-employment tax.Multiply line 12 by 50% (.50). Enter the result here and onForm 1040, line 27, or Form 1040NR, line 27Image: Self-employment tax.Image: Self-employment tax.<			
Part	II Optional Methods To Figure Net Earnings (see instructions)			
Farm	Optional Method. You may use this method only if (a) your gross farm income ¹ was not more			
	6,960, or (b) your net farm profits ² were less than \$5,024.			
14	Maximum income for optional methods	14		
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,640. Also include this amount on line 4b above	15	22,002	

 Include this amount on line 4b above
 15

 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,024 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times.

16	Subtract line 15 from line 14	16					
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm incom						
	amount on line 16. Also include this amount on line 4b abov	e	17	17,433			
¹ From	Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.	³ From Sch. C, line 31; Sch. C-EZ, line 3; A; and Sch. K-1 (Form 1065-B), box 9, c	Sch. K	-1 (Form 1065), box 14,	code		
² From	Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A-minus the nt you would have entered on line 1b had you not used the optional	A; and Sch. K-1 (Form 1065-B), box 9, code J1.					
amou	nt you would have entered on line 1b had you not used the optional	⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code					
metho	d.	C; and Sch. K-1 (Form 1065-B), box 9, c	ode J2	2.			

Schedule SE (Form 1040) 2013

Schedule SE (Form 1040) 2013	Attachment Sequence No. 17	Page 2
Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income	
	with sen-employment meaner	

Section B-Long Schedule SE Part I Self-Employment Tax

d

9

10

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you
	had \$400 or more of other net earnings from self-employment, check here and continue with Part I

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065),
	box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve

	Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	11
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1.	
	Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm	
	optional method (see instructions)	2
3	Combine lines 1a, 1b, and 2	3

la	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3
	Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.
h	If you cleat and ar both of the optional methods, opter the total of lines 15 and 17 here

	•	· · · · · · · · · · · · · · · · · · ·	·
С	Combine lines 4a and 4b.	If less than \$400,	stop; you do not owe self-employment tax.
	Exception. If less than \$4	100 and you had cl	nurch employee income, enter -0- and continue

5a	Enter your church employee income from Form W-2. See								
	instructions for definition of church employee income	5a	940,764						
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-					5b			
5	Add lines 4c and 5b					6	521		
_									

7	Maximum	n amoun	t of combined	wages	s and	self-emp	loymer	nt earnings	subject to	o socia	I security
	tax or the	e 6.2% p	ortion of the 7	.65% ו	railroa	d retirem	ent (tie	r 1) tax for	2013 .		
~						<i>.</i> .	- ·	_			

8a	I otal social security wages and tips (total of boxes 3 and 7 on
	Form(s) W-2) and railroad retirement (tier 1) compensation.
	If \$113,700 or more, skip lines 8b through 10, and go to line 11
b	Unreported tips subject to social security tax (from Form 4137, line 10)
С	Wages subject to social security tax (from Form 8919, line 10)

Subtract line 8d from line 7. If zero or less, enter -0- here and on Multiply the **smaller** of line 6 or line 9 by 12.4% (.124) . . .

	•	· ·	•	•	•	•	50	
							6	521,700,214
nings subject to social security ax for 2013							7	
	1					1		
8a	12	5,969	9,40	2				
8b		27,1	07					
8c		12,7	31					
						•	8d	126,009,240
line 10 and go to line 11 .							9	
							10	40,403,438
							11	15,129,037
line 5	line 56. or Form 1040NR. line 54							55,533,464

1a

b

4a

4b

4c

17,340,020

166,125

543,797,395

517,833,185

520,831,470

11	Multiply line 6 by 2.9% (.029)
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54
13	Deduction for one-half of self-employment tax.

1	1000, 100 , 1200 , 1200 , 100	anu		
F	Form 1040, line 27, or Form 1040NR, line 27			13

Part II	Optional Methods To Figure Net Earnings (se	e instructions)

Farm	Optional Method. You may use this method only if (a) your					
than \$	6,960, or (b) your net farm profits ² were less than \$5,024.					
14 Maximum income for optional methods			14			
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,640. Also						
include this amount on line 4b above				93,572		
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,024						
	so less than 72.189% of your gross nonfarm income, ⁴ and (b) you ha					
of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times.						
16	Subtract line 15 from line 14		16			
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income	e ⁴ (not less than zero) or the				
amount on line 16. Also include this amount on line 4b above			17	66,437		
¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. ³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. C-EZ, line					code	
	Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A-minus the	A; and Sch. K-1 (Form 1065-B), box 9, code J1.				
amou metho	nt you would have entered on line 1b had you not used the optional	⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sc C; and Sch. K-1 (Form 1065-B), box 9, c	ode J2	(Form 1065), box 14, c	ode	

amount you would have entered on line 1b had you not used the optional	
method.	

64		2013 Line Item Estimates—All figures are estimates based on sample Number of returns filed for selected lines	s,
(For	IEDULE 8812 m 1040A	Child Tax Credit	OMB No. 1545-0074
Depart	040) ment of the Treasury I Revenue Service (99)	 Attach to Form 1040, Form 1040A, or Form 1040NR. Information about Schedule 8812 and its separate instructions is at www.irs.gov/schedule8812. 	Attachment Sequence No. 47
Name	(s) shown on return	Total Forms Filed = 20,860,704	our social security number
Pa	rt Filers W	ho Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Ide	entification Number)
CAUT	If your de	this part only for each dependent who has an ITIN and for whom you are claiming the pendent does not qualify for the credit, you cannot include that dependent in the calcu	
(Indi	vidual Taxpayer Id	uestions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NI entification Number) and that you indicated qualified for the child tax credit by checking colum	n (4) for that dependent.
Α	presence test? See	dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this chil separate instructions.	d meet the substantial
	Yes	l No	
В		pendent identified with an ITIN and listed as a qualifying child for the child tax credit, did this c separate instructions.	hild meet the substantial
	Yes	No No	
С	-	ndent identified with an ITIN and listed as a qualifying child for the child tax credit, did this chi separate instructions.	ld meet the substantial
	Yes	□ No	
D	-	endent identified with an ITIN and listed as a qualifying child for the child tax credit, did this ch separate instructions.	nild meet the substantial
	Yes	·	
Note Par	and check here .	than four dependents identified with an ITIN and listed as a qualifying child for the child tax crees a second sec	edit, see the instructions
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).	
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).	1 20,859,278
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).	
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.	
2	Enter the amour	t from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2 7,543,568
3		rom line 1. If zero, stop; you cannot take this credit	3 20,761,559
4a b		(see separate instructions)	
	instructions) .		
5		a line 4a more than \$3,000? line 5 blank and enter -0- on line 6.	
		act \$3,000 from the amount on line 4a. Enter the result 5 20,742,428	
6		ount on line 5 by 15% (.15) and enter the result	6 20,742,428

64 SC



- A
- B
- С
- D

Pa

		Instructions for Form 1040, line 51).				
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).		1	20,859,278	
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).				
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.				
2	Enter the amount	from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	.	2	7,543,568	
3	Subtract line 2 fr	om line 1. If zero, stop; you cannot take this credit	. [3	20,761,559	
4a	Earned income (s	ee separate instructions)				
ь 5	instructions) . Is the amount on	bat pay (see separate 4b 117,661 line 4a more than \$3,000? 117,661				
	<u> </u>	ine 5 blank and enter -0- on line 6.				
6	Multiply the amo	tt \$3,000 from the amount on line 4a. Enter the result \dots 5 20,742,428 unt on line 5 by 15% (.15) and enter the result \dots \dots \dots \dots \dots \dots		6	20,742,428	
		ve three or more qualifying children?				
	No. If line line 3 c	of				
		6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13 ise, go to line 7.	3.			

SCHEDULE 8812 (Form 1040A or 1040)

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

Child Tax Credit

 Attach to Form 1040, Form 1040A, or Form 1040NR.
 Information about Schedule 8812 and its separate instructions is at www.irs.gov/schedule8812.

Total Forms Filed = 20,860,704

1040 1040A 1040NR 8812

OMB No. 1545-0074

Attachment

Sequence No. 47

Your social security number

Part I

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

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

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

🗌 Yes 🗌 No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

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

Part II Additional Child Tax Credit Filers

1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).			
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).	1	38,482,338	
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).			
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
2	Enter the amoun	t from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2	5,912,145	
3	Subtract line 2 fr	rom line 1. If zero, stop; you cannot take this credit	3	32,570,193	
4a	Earned income (see separate instructions)			
b	Nontaxable com	bat pay (see separate			
	instructions) .				
5	Is the amount on	line 4a more than \$3,000?			
	No. Leave	line 5 blank and enter -0- on line 6.			
	Yes. Subtra	ct \$3,000 from the amount on line 4a. Enter the result <u>5</u> 421,450,717			
6	Multiply the amo	bunt on line 5 by 15% (.15) and enter the result	6	63,218,222	
	Next. Do you ha	ave three or more qualifying children?			
	No. If line line 3				
		6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. vise, go to line 7.			

Part	III Certain	Filers Who Have Three or More Qualifying Child	ren					
7	Form(s) W-2, be amounts with	l security, Medicare, and Additional Medicare taxes from oxes 4 and 6. If married filing jointly, include your spouse's yours. If your employer withheld or you paid Additional tier 1 RRTA taxes, see separate instructions .	5	1,507,170				
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.						
	1040A filers:	Enter -0	8	576,565				
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.						
9	Add lines 7 and	8	9	1,824,292				
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 64a and 69.						
	1040A filers:	Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).	10	1,425,361				
		Enter the amount from Form 1040NR, line 65.						
11		from line 9. If zero or less, enter -0				11	448,794	\perp
12	Next, enter the s	of line 6 or line 11				12	1,894,811	
art	V Addition	al Child Tax Credit						
13	This is your a	dditional child tax credit				13	20,727,634	
					1040 1040A 1040NF	··	Enter this amount on Form 1040, line 65, Form 1040A, line 39, Form 1040NR, line 6), <i>o</i> r
					1040NF	₹		

		Amounts of selected lines filed (in thous	anus	or uoliars)			
	le 8812 (Form 1040A	or 1040) 2013					Page 2
Part	Certain	Filers Who Have Three or More Qualifying Childre	en			_	
7	Form(s) W-2, b amounts with	l security, Medicare, and Additional Medicare taxes from oxes 4 and 6. If married filing jointly, include your spouse's yours. If your employer withheld or you paid Additional tier 1 RRTA taxes, see separate instructions	7	1,863,528			
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.					
	1040A filers:	Enter -0	8	526,453			
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.					
9	Add lines 7 and	8	9	2,389,981	_		
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 64a and 69.					
	1040A filers:	Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).	10	7,353,508			
	1040NR filers:	Enter the amount from Form 1040NR, line 65.					
11	Subtract line 10	from line 9. If zero or less, enter -0			. 11	697,261	
12	Enter the larger	of line 6 or line 11			. 12	4,049,327	
	Next, enter the s	maller of line 3 or line 12 on line 13.					
Part	IV Addition	nal Child Tax Credit				_	
13	This is your a	dditional child tax credit			. 13	27,855,164	
				104 104 1040	AOA	Enter this amount on Form 1040, line 65, Form 1040A, line 39, Form 1040NR, line 6.	3. :

Schedule 8812 (Form 1040A or 1040) 2013

Form 982				
(Rev. July 2013)				
Department of the Treasury Internal Revenue Service				
Nome abourn on return				

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

OMB No. 1545-0046

Attachment

Attach this form to your income tax return.

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

982. Sequence No. 94

Total	Forms	Filed =	= 453,257
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Part	General Information (see instructions)			
1	Amount excluded is due to (check applicable box(es)):			
а	Discharge of indebtedness in a title 11 case			
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)			
С	Discharge of qualified farm indebtedness			
d	Discharge of qualified real property business indebtedness			
е	Discharge of qualified principal residence indebtedness			
2	Total amount of discharged indebtedness excluded from gross income	2	453,2	57
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for			
	customers in the ordinary course of a trade or business, as if it were depreciable property?			
Part	basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering required partnership consent statements. (For additional information, see the instruction	g rules	s, and, if ap	
	amount excluded from gross income:			
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4		
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of			
	depreciable property	5		
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried			
	over to the tax year of the discharge	6		
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge .	7		
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the			
	tax year of the discharge	8		
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss			
	carryovers to the tax year of the discharge	9		
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5.			
	DO NOT use in the case of discharge of qualified farm indebtedness	10a		
b	Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is			
	checked	10b	74,733	3
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:			
а	Depreciable property used or held for use in a trade or business or for the production of income if			
	not reduced on line 5	11a		
h	l and word av held for words an hundre or hundre of forming	446		
b	Land used or held for use in a trade or business of farming	11b		
с	Other property used or held for use in a trade or business or for the production of income	11c		
-				
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12		
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13		

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

Under section 1081(b), the corporation named above has excluded \$ _______ from its gross income for the tax year beginning _______ and ending _______. Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _______. (State of incorporation)

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

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

General Information (see instructions)

Part I

1

а

b

С

d

е

Part II

Enter amount ex

2

3

4

5

6

7 8

9

10a

b

а

b

С

12

11

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

OMB No. 1545-0046

Attach this form to your income tax return.

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

Total Forms Filed = 453,257

	CITTE	
Car	uence	NIA C
Sea	uence	INO.

Alla	Ichment
Seq	uence No.

	Identifying	number

Amount excluded is due to (check applicable box(es)):		
Discharge of indebtedness in a title 11 case		🛛
Discharge of indebtedness to the extent insolvent (not in a title 11 case)		🛛
Discharge of qualified farm indebtedness		🛛
Discharge of qualified real property business indebtedness		🛛
Discharge of qualified principal residence indebtedness		🛛
Total amount of discharged indebtedness excluded from gross income		
Do you elect to treat all real property described in section 1221(a)(1), relating to property held for		
customers in the ordinary course of a trade or business, as if it were depreciable property?		
Reduction of Tax Attributes. You must attach a description of any transactions responses basis under section 1017. See Regulations section 1.1017-1 for basis reduction orderin required partnership consent statements. (For additional information, see the instruction)	g rule	s, and, if applicable,
amount excluded from gross income:		
For a discharge of qualified real property business indebtedness applied to reduce the basis of		
depreciable real property	4	
That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of		
depreciable property	5	
Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried		
over to the tax year of the discharge	6	
Applied to reduce any general business credit carryover to or from the tax year of the discharge .	7	
Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the		
tax year of the discharge	8	
Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge		
Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5.	9	
DO NOT use in the case of discharge of qualified farm indebtedness	10a	
Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is	10a	
checked	10b	8,120,112
For a discharge of qualified farm indebtedness applied to reduce the basis of:		0,120,112
Depreciable property used or held for use in a trade or business or for the production of income if		
not reduced on line 5	11a	
Land used or held for use in a trade or business of farming	11b	
Other property used or held for use in a trade or business or for the production of income	11c	

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

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

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

Under section 1081(b), the corporation named above has excluded	\$ from its gross income
for the tax year beginning	and ending .
Under that section, the corporation consents to have the basis of i	s property adjusted in accordance with the regulations prescribed
under section 1082(a)(2) in effect at the time of filing its income tax i	eturn for that year. The corporation is organized under the laws
of	
(State of inco	rporation)

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

4

Employee Business Expenses

Attach to Form 1040 or Form 1040NR.

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

Internal Revenue Service (99) Your name

2106

Department of the Treasury

Total Forms Filed = 8,552,245

Occupation in which you incurred expenses Social security number

Sequence No.

20

Attachment

OMB No. 1545-0074

3

129

Part I **Employee Business Expenses and Reimbursements**

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

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

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

7 Enter reimbursements received from your employer	r that were not			
reported to you in box 1 of Form W-2. Include any r	reimbursements			
reported under code "L" in box 12 of your Fe	orm W-2 (see			
instructions)	7	393,473	197,792	

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

8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	7,571,585			2,826,054	
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9				2,826,054	
10	Add the amounts on line 9 of both columns and enter the total here. Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040N) reservists, qualified performing artists, fee-basis state or local governme with disabilities: See the instructions for special rules on where to enter t	R), lir ent of	ne 7). (Armed Forc ficials, and individua	es als	10	7,703,087	
For	Paperwork Reduction Act Notice, see your tax return instructions.		Cat. No. 11700N			Form 2106	(2013)

Form

Employee Business Expenses

Attach to Form 1040 or Form 1040NR.

Department of the Treasury Internal Revenue Service (99)

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

OMB No. 1545-0074 203 1 Attachment Sequence No. 129

71

Your name

Form 2106

Total Forms Filed = 8,552,245

Occupation in which you incurred expenses Social security number

Part I **Employee Business Expenses and Reimbursements**

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

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

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

7 Enter reimbursements received from your employer that were not					
reported to you in box 1 of Form W-2. Include any reimbursements					
reported under code "L" in box 12 of your Form W-2 (see					
instructions)	7	2,095,523		734,805	

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

	Paperwork Reduction Act Notice, see your tax return instructions.				10	02,000,743	
10	Add the amounts on line 9 of both columns and enter the total here. Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040N) reservists, qualified performing artists, fee-basis state or local governme with disabilities: See the instructions for special rules on where to enter the	10	62,808,743				
9	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return. In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9				5,797,907	
8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	57,010,836			9,714,315	

100 (2013)

Form 21	06 <u>(</u> 2013)						Pa	ge 2
Part								
	on A-General Information (You mu	st cor	mplete this section if y	/ou		(a) Vehicle 1	(b) Vehicle 2	
	aiming vehicle expenses.)				_		()	
11	Enter the date the vehicle was place				11	/ /	/ /	
12	Total miles the vehicle was driven d				12	miles	n	niles
13	Business miles included on line 12				13	miles	n	niles
14	Percent of business use. Divide line				14	%		%
15	Average daily roundtrip commuting				15	miles	n	niles
16	Commuting miles included on line 1	2.			16	miles	n	niles
17	Other miles. Add lines 13 and 16 an	d sub	ptract the total from lin	ne 12	17	miles	n	niles
18	Was your vehicle available for perso						🗌 Yes 🗌 No	0
19	Do you (or your spouse) have anoth	er veł	nicle available for pers	sonal use? .			🗌 Yes 🗌 No	0
20	Do you have evidence to support yo						🗌 Yes 🗌 No	0
21	If "Yes," is the evidence written? .						🗌 Yes 🗌 No	-
Section	on B-Standard Mileage Rate (Se						ction or Section C	;.)
22	Multiply line 13 by 56.5¢ (.565). Ente	er the	result here and on line	e1		22	3,582,426	
Secti	on C-Actual Expenses	-	(a) Ve	hicle 1		(b) V	ehicle 2	
23	Gasoline, oil, repairs, vehicle							
	insurance, etc.	23						
24a	Vehicle rentals	24a						
b	Inclusion amount (see instructions) .	24b						
С	Subtract line 24b from line 24a .	24c						
25	Value of employer-provided vehicle							
	(applies only if 100% of annual							
	lease value was included on Form							
	W-2-see instructions)	25						
26	Add lines 23, 24c, and 25	26]					
27	Multiply line 26 by the percentage]					
	on line 14	27						
28	Depreciation (see instructions) .	28						
29	Add lines 27 and 28. Enter total							
	here and on line 1	29		466,761				
Sectio	on D-Depreciation of Vehicles (Us	e this	section only if you ov	wned the vehic	cle and	are completing Secti	on C for the vehicle	.)
-	•		(a) Vehio				ehicle 2	,
30	Enter cost or other basis (see							
	instructions)	30						
31	Enter section 179 deduction and							
	special allowance (see instructions)	31						
32	Multiply line 20 by line 14 (acc							-
32	Multiply line 30 by line 14 (see instructions if you claimed the							
	section 179 deduction or special							
	allowance).	32						
33	Enter depreciation method and						-	
	percentage (see instructions)	33						
34	Multiply line 32 by the percentage							
	on line 33 (see instructions)	34						
35	Add lines 31 and 34	35						+
36	Enter the applicable limit explained							1
	in the line 36 instructions	36						
37	Multiply line 36 by the percentage							
01	on line 14	37						
00		- 57						\vdash
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37,							
	enter the amount from line 35.							
	Also enter this amount on line 28							
	above	38						1

Form **2106** (2013)

Page 2 Form 2106 (2013) **Vehicle Expenses** Part II Section A-General Information (You must complete this section if you (a) Vehicle 1 (b) Vehicle 2 are claiming vehicle expenses.) 11 11 Enter the date the vehicle was placed in service 12 Total miles the vehicle was driven during 2013 12 miles miles 13 13 miles miles 14 % % 14 Average daily roundtrip commuting distance 15 15 miles miles Commuting miles included on line 12 16 16 miles miles 17 17 Other miles. Add lines 13 and 16 and subtract the total from line 12 . . miles miles 18 Was your vehicle available for personal use during off-duty hours? . . . No **Yes** Do you (or your spouse) have another vehicle available for personal use? . **Yes** 19 Do you have evidence to support your deduction? No 20 **Yes** 21 If "Yes," is the evidence written? **Yes** No No Section B-Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.) Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1 22 24,373,396 22 Section C—Actual Expenses (a) Vehicle 1 (b) Vehicle 2 23 Gasoline, oil, repairs, vehicle insurance. etc. 23 24a Vehicle rentals 24a 24b **b** Inclusion amount (see instructions) . c Subtract line 24b from line 24a 24c 25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2-see instructions) 25 Add lines 23, 24c, and 25. . . 26 26 Multiply line 26 by the percentage 27 on line 14 27 28 Depreciation (see instructions) . 28 29 Add lines 27 and 28. Enter total here and on line 1 3.046.661 29 Section D-Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.) (a) Vehicle 1 (b) Vehicle 2 30 Enter cost or other basis (see instructions) 30 31 Enter section 179 deduction and special allowance (see instructions) 31 32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). 32 Enter depreciation method and 33 percentage (see instructions) . 33 Multiply line 32 by the percentage 34 on line 33 (see instructions) . . 34 35 35 Add lines 31 and 34 Enter the applicable limit explained 36 in the line 36 instructions . . . 36 37 Multiply line 36 by the percentage on line 14 37 38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above 38

73

Form **2106** (2013)
Form	21	06-	EZ	
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Unreimhursed Employee Rusiness Expenses

		C Dusiness Expenses		2013
Department of the Treasury	Attach to Form 104	Attachment		
	Information about Form 2106 and its separate in	Sequence No. 129A		
Your name	Total Forma Filed 4,060,466	Occupation in which you incurred expenses	Social	security number
	Total Forms Filed = 4,069,466			

OMB No. 1545-0074

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

• You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

• You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2013.

Caution: You can use the standard mileage rate for 2013 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Figure Your Expenses Part I

1	Complete Part II. Multiply line 8a by 56.5¢ (.565). Enter the result here	1	4,669,389	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	1,959,052	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	1,820,733	
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	5,457,318	
5	Meals and entertainment expenses: $2,841,939 \times 50\%$ (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	2,826,054	
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	7,703,087	

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

7 When did you place your vehicle in service for business use? (month, day, year) / / 8 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: а **b** Commuting (see instructions) **c** Other Business 9 🗌 Yes 🗌 No 10 ☐ Yes ☐ No ☐ Yes ☐ No Do you have evidence to support your deduction? 11a If "Yes," is the evidence written? b 🗌 Yes 🗌 No Form 2106-EZ (2013) For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 20604Q

		`	,
Unreimbursed	Employee	Rusiness	Fxnenses

		-	
Attach to	Form	1040 or Form 1040NR	

Department of the Treasury	Attach to Form 104		Attachment		
	Information about Form 2106 and its separate in	Sequence No. 12	29A		
Your name		Occupation in which you incurred expenses	Social	security number	
	Total Forms Filed = 4,069,466			1 1	

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

Figure Your Expenses

Form 2106-EZ

Part I

• You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

• You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2013.

Caution: You can use the standard mileage rate for 2013 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

1	Complete Part II. Multiply line 8a by 56.5¢ (.565). Enter the result here	1	32,580,218	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight			
	travel or commuting to and from work	2	1,952,185	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do			
	not include meals and entertainment	3	5,521,735	
		-		
4	Business expenses not included on lines 1 through 3. Do not include meals and			
•		4	18,979,325	
			,	
5	Meals and entertainment expenses: $10,374,427 \times 50\%$ (.50). (Employees subject to			
5				
	Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	_	5,797,907	
	while away norm norme on business by 60% (.60) instead of 50%. For details, see instructions.)	5	5,797,907	
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or			
	on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local			
	government officials, qualified performing artists, and individuals with disabilities: See the			
	instructions for special rules on where to enter this amount.)	6	62,808,743	

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

7 When did you place your vehicle in service for business use? (month, day, year) / / 8 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for: Business **b** Commuting (see instructions) **c** Other а 9 10 🗌 Yes 🗌 No Do you have evidence to support your deduction? 🗌 Yes 🗌 No 11a Form 2106-EZ (2013) For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 20604Q

OMB No. 1545-0074

 $\mathcal{D} \cap \mathbf{1} \mathbf{3}$

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Undistribut Long-Term Capital Gains			
	2013	For calendar year 2013, or other tax year of the regulated investment company (RIC) or t real estate investment trust (REIT)			
		beginning	, 2013, and		
Total Forms Filed = 6,797	Form 2439	ending	, 20		
Identification number of RIC or REIT	1a Total undistributed lon	ig-term capital gains			
	6,281		Attach to		
Shareholder's identifying number	1b Unrecaptured section *	1b Unrecaptured section 1250 gain *			
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain	or Form 1120-REIT		
	*	0	For Instructions		
	2 Tax paid by the RIC or	2 Tax paid by the RIC or REIT on the box 1a gains			
	6,261		Notice, see back of Copies A and D.		
Form 2439 Cat. No. 11858E	www.irs.gov/form243	39 Department of the Treas	ury - Internal Revenue Service		

			RRECTED				
Name, address, and	ZIP code of RIC or REIT		OMB No. 1545-0145	Notice to Shareholder of Undistribut Long-Term Capital Gains			
			2013	For calendar year 2013, or of the regulated investment co real estate investment beginning	mpany (RIC) or the trust (REIT)		
Тс	otal Forms Filed = 6,797		Form 2439	ending			
Identification numbe	r of RIC or REIT		1a Total undistributed long-	otal undistributed long-term capital gains			
			123,020		Copy A		
Shareholder's identit	fying number		1b Unrecaptured section 12 *	250 gain	Attach to Form 1120-RIC or Form 1120-REIT		
Shareholder's name	, address, and ZIP code		1c Section 1202 gain	1d Collectibles (28%) gain			
			*	0	For Instructions		
		2 Tax paid by the RIC or R 32,557	EIT on the box 1a gains	and Paperwork Reduction Act Notice, see back of Copies A and D.			
Form 2439	Cat. No. 11858E		www.irs.gov/form2439	Department of the Treasur	/ - Internal Revenue Servic		

	2441	Child	and Depend	lent Care	Fxne	nses	1040			OMB No	. 1545-0074
Form			-		-		1040A	<u> </u>		6	12
	-		Attach to Form 1040				1040NR	2	ì		13
	nent of the Treasury Revenue Service (99)	Inform	nation about Form 24	441 and its separate sepa		uctions is at		2441		Attachm Sequence	ent e No. 21
	s) shown on return			•			L		Your so	cial security r	
		Tota	I Forms Filed = 7,12	27,773							
Par		or Organ	izations Who Pro han two care prov	vided the C	a re —Yoi e instruc	u must cor tions.)	nplete th	is pai	t.		
1	(a) Care provider's name		(number, street, ap	(b) Address ot. no., city, state, a	and ZIP cod	e)	(c) Identify (SSN	ving nur or EIN)	nber	(d) Amou (see instr	
										7,050,367	7
	ne instructions fo	depende as provided r Form 1040	you receive nt care benefits? in your home, you 0, line 59a, or Form	1040NR, line 5	loyment ta 58a.	> Com	iplete only iplete Par do, you ca	t III on	the bad	ck next.	or details,
2			d Dependent Car alifying person(s).				norsons	soo t	ha inetri	ictions	
	First		fying person's name	Last		(b) Qualifying	•		(c) (incurre	Qualified expe ed and paid in son listed in c	2013 for the
						6	965,390		6	,826,313	
							,450,867		2	,367,875	
3			n (c) of line 2. Do n e or more persons. I						6	E92.0E6	
4								3 4		,583,956	
4 5	If married filing	jointly, ent	 See instructions er your spouse's ea ee the instructions); 	arned income	(if you or	your spous		5		<u>,084,879</u> ,366,834	
6	Enter the small							6		,500,004 ,549,736	
7		ount from	Form 1040, line	38; Form	7				0	,040,700	
8	Enter on line 8 If line 7 is:	the decima	amount shown bel		s to the a	mount on lin	e 7	-			
		But not	Decimal		But no	ot Decir	nal				
	Over o	over	amount is	Over	over	amou	nt is				
	\$0—1	5,000	.35	\$29,00	00-31,000	.27	7				
	15,000-1	-	.34	-	00-33,000						
	17,000-1	-	.33	-	0-35,000			8	7	,006,586	<u>X.</u>
	19,000-2	-	.32	-	00-37,000						
	21,000-2	-	.31	-	0-39,000						
	23,000-2	-	.30	-	0-41,000						
	25,000-2		.29		00-43,000						
9	27,000–2 Multiply line 6 the instructions	by the deci	.28 mal amount on line	· · · ·	00—No lim I 2012 ex			0	6	6,549,736	
10			he amount from t		• • •			9	Ċ	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
10			ructions.		o		Ι				
11			endent care exper			of line 9 o	r line 10				
		-	ne 48; Form 1040A,					11	6	,315,706	
For P	aperwork Redu	ction Act N	lotice, see your tax	c return instru	ctions.		Cat. No. 1	1862M			n 2441 (20 ⁻

Form	2441	Child	and Depend	lent Care Exp	enses	1040 1040A	-	OMB No. 15	
		► A	ttach to Form 1040	, Form 1040A, or Form	1040NR.	1040NR		201	3
	nent of the Treasury Revenue Service (99)	► Informa		41 and its separate in s.gov/form2441.	structions is at	2	2441	Attachment Sequence N	o 21
	s) shown on return			·			Y	our social security num	
		Total F	Forms Filed = 7,12	7,773					
Par				vided the Care – iders, see the instru		nplete thi	s part.		
1	(a) Care provider's name		(number, street, ap	(b) Address t. no., city, state, and ZIP o	:ode)	(c) Identify (SSN c		er (d) Amount (see instructi	
								34,258,019	
	ne instructions for	dependent s provided in Form 1040,	ou receive t care benefits? n your home, you line 59a, or Form Dependent Car		Con		III on t	ne back next.	details,
2				f you have more than	two qualifying	g persons,	see the	instructions.	
	First	(a) Qualifyi	ng person's name	Last		g person's so ay number	cial	(c) Qualified expense incurred and paid in 201 person listed in colur	3 for the
	1100							23,261,537	
								7,937,317	
3				ot enter more than \$3 f you completed Par			3	18,022,325	
4	Enter your earn	ed income.	See instructions				4	458,872,669	
5				arned income (if you all others, enter the			5	227,653,788	
6	Enter the smalle						6	17,725,202	
7			orm 1040, line 3 10NR, line 37.						
8	Enter on line 8 t	he decimal a	amount shown belo	ow that applies to the	e amount on lir	ne 7			
	If line 7 is:	ut not D	Decimal	If line 7 is:	t not Decir	mal			
			mount is	Over over					
	\$0-1	5,000	.35	\$29,000-31,0	.2	7			
	15,000-17		.34	31,000-33,0	.2	6			
	17,000-19	· ·	.33	33,000-35,0			8	155,117 X	•
	19,000-2		.32	35,000-37,0					
	21,000-23 23,000-25		.31	37,000-39,1 39,000-41,1					
	25,000-23		.30 .29	41,000-43,0					
	27,000-2		.29	43,000—43,0					
9		by the decim	nal amount on line	8. If you paid 2012			9	3,885,869	
10	•		e amount from tl uctions						
11				ises. Enter the smal	ler of line 9 o	r line 10			
			· · · · · · · · · · · · · · · · · · ·	line 29; or Form 1040			11	3,458,946	
For P	aperwork Reduc	tion Act No	tice, see your tax	return instructions		Cat. No. 11	862M		441 (2013)

Form	2441 (2013)			Page 2
Pa	t III Dependent Care Benefits			
12	Enter the total amount of dependent care benefits you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	1,286,221	
13	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions	13	11,487	
15	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	13 14 15	(64,400)
17	Enter the smaller of line 15 or 16	1		
	Enter your earned income. See instructions 18 7,084,879			
19 20 21	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. Enter the smallest of line 17, 18, or 19 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	-		
	□ Yes. Enter the amount here	22	1,557	
	Subtract line 22 from line 15 23 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	*	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0 Form 1040A filers: Enter the smaller of line 20 or line 21	25	1,107,663	
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0 Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26	254,114	
	To claim the child and dependent care credit, complete lines 27 through 31 below.			
07	Enter \$2,000 (\$6,000 if two or more qualifying persons)	07		

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount			
	from line 25	28	1,108,909	
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit.			
	Exception. If you paid 2012 expenses in 2013, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown			
	on line 28 above. Then, add the amounts in column (c) and enter the total here	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form			
	and complete lines 4 through 11	31	6,583,956	

Form **2441** (2013)

Form	2441 (2013)			Page 2
Pa	t III Dependent Care Benefits			
	Enter the total amount of dependent care benefits you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	4,374,546	
	period. See instructions	13	16,668	
15	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	14 15	(90,818)
47	in 2013 for the care of the qualifying person(s) 16 9,836,952 Enter the smaller of line 15 or 16 17			
	Enter the smaller of line 15 or 16.17Enter your earned income. See instructions18458,872,669Enter the amount shown below that applies to you.			
	 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see instructions. 			
	All others, enter the amount from line 18.			
21	Enter the smallest of line 17, 18, or 19 20 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)			
	No. Enter -0 Yes. Enter the amount here	22	3,073	
	Subtract line 22 from line 15 23 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	*	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0 Form 1040A filers: Enter the smaller of line 20 or line 21	25	3,817,510	
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0 Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26	479,813	
	To claim the child and dependent care credit, complete lines 27 through 31 below.			
27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		

21	Enter \$3,000 (\$6,000 if two or more qualifying persons)	21		
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount			
	from line 25	28	3,819,063	
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit.			
	Exception. If you paid 2012 expenses in 2013, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown			
	on line 28 above. Then, add the amounts in column (c) and enter the total here	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form			
	and complete lines 4 through 11	31	18,022,325	

Form **2441** (2013)

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

		Number of returns med for selected mes			
	3768	Investment Credit		OMB No. 1545-0	0155
Form 3468 Department of the Treasury Internal Revenue Service (99)		 Attach to your tax return. Information about Form 3468 and its separate instructions is at www.irs.gov/form34 	► Attach to your tax return.		3 174
	shown on return	Total Forms Filed = 11,713	Identify	ing number	
Part	Informat	ion Regarding the Election To Treat the Lessee as the Purchaser of Inve	stmen	t Credit Prop	ertv
		investment credit as a lessee based on a section 48(d) (as in effect on November 4			
	0	If you acquired more than one property as a lessee, attach a statement showing the	• •	· ·	
1	Name of lessor				
2	Address of less	sor			
3	Description of				
4		ch you were treated as having acquired the property			
Part		ng Advanced Coal Project Credit, Qualifying Gasification Project Credit, ed Energy Project Credit	, and C	Qualifying	
5		nced coal project credit (see instructions):			
а		ment in integrated gasification combined cycle property			
		ce during the tax year for projects described in section			
		· · · · · · \$ × 20% (.20) 5a	_		
b		tment in advanced coal-based generation technology			
		d in service during the tax year for projects described in 3)(B)(ii)			
•		3)(B)(ii)	-		
С		d in service during the tax year for projects described in			
		3)(B)(iii)			
d		s 5a, 5b, and 5c	5d	2,500	
6		fication project credit (see instructions):	Uu	2,300	
а		tment in qualified gasification property placed in service			
a		year for which credits were allocated or reallocated after			
	•	08, and that includes equipment that separates and			
		t least 75% of the project's carbon dioxide			
		· · · · · · \$ × 30% (.30) 6a			
b	Qualified invest	ment in property other than in a above placed in service			
		vear \$ × 20% (.20) 6b			
_c		6a and 6b	6c	2,437	
7		Inced energy project credit (see instructions):			
		ment in advanced energy project property placed in the tax year	7	1 000	
		he tax year	7	1,882	
8	Reserved		8		
9		cable unused investment credit from cooperatives (see instructions)	9	*	
10		c, 7, and 9. Report this amount on Form 3800, line 1a	10	3,395	+
		on Act Notice, see separate instructions. Cat. No. 12276E		Form 346 8	B (2013)

Investment Credit ► Attach to your tax return.

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

Form **3468**

Department of the Treasury

2013	
Attachment Sequence No. 17	2

Internal I	Revenue Service (99)	00.	Sequence No. 1	74
Name(s) shown on return Total Forms Filed = 11,713	Identify	ing number	
_				
Part				
	are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, iso information by the sector and the se			le the
	ing information. If you acquired more than one property as a lessee, attach a statement showing the i	ntorma	ation below.	
1	Name of lessor			
2	Address of lessor			
3	Description of property			
4 Part	Amount for which you were treated as having acquired the property	► \$	Juglifying	
Pari	Advanced Energy Project Credit			
5	Qualifying advanced coal project credit (see instructions):			
а	Qualified investment in integrated gasification combined cycle property			
	placed in service during the tax year for projects described in section			
	48A(d)(3)(B)(i)	_		
b	Qualified investment in advanced coal-based generation technology			
	property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii)			
	section 48A(d)(3)(B)(ii) \$ × 15% (.15) 5b Qualified investment in advanced coal-based generation technology	-		
С	property placed in service during the tax year for projects described in			
	section 48A(d)(3)(B)(iii)			
d	Total. Add lines 5a, 5b, and 5c	5d	26,664	
6	Qualifying gasification project credit (see instructions):		20,004	
a	Qualified investment in qualified gasification property placed in service			
a	during the tax year for which credits were allocated or reallocated after			
	October 3, 2008, and that includes equipment that separates and			
	sequesters at least 75% of the project's carbon dioxide			
	emissions			
b	Qualified investment in property other than in a above placed in service			
	during the tax year \$ × 20% (.20) 6b			
-	Total. Add lines 6a and 6b	6c	2,213	
7	Qualifying advanced energy project credit (see instructions):			
	Qualified investment in advanced energy project property placed in			
	service during the tax year	7	7,335	
•	Deserved			
8 9	Reserved	8	*	
9 10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a	9 10		
		10	36,214 Form 3468	(2010)
For Pa	perwork Reduction Act Notice, see separate instructions. Cat. No. 12276E		Form 3400	(2013)

Page	2
i ugo	_

Part	II Rehabilitation Credit and Energy Credit			
11	Rehabilitation credit (see instructions for requirements that must be met):			
а	Check this box if you are electing under section $47(d)(5)$ to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent			
Ь	Enter the dates on which the 24- or 60-month measuring period begins			
b	and ends			
с	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)			
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above			
е	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: Pre-1936 buildings located in the Gulf Opportunity Zone			
	(only enter amounts paid or incurred before 2012) \$ × 13% (.13)	11e	0	
f	Pre-1936 buildings affected by a Midwestern disaster (only			
	enter amounts paid or incurred before 2012)	11f	*	
g	Other pre-1936 buildings	11g	361	
h	Certified historic structures located in the Gulf Opportunity Zone			
	(only enter amounts paid or incurred before 2012) $\$$ × 26% (.26)	11h	*	
i	Certified historic structures affected by a Midwestern disaster			
	(only enter amounts paid or incurred before 2012)	11i	*	
j	Other certified historic structures	11j	2,583	
k	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. Enter the assigned NPS project number or the pass-through entity's employer identification			
I	number (see instructions)			
m 12	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) Energy credit:	11m	*	<u> </u>
а	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) $ x 10\% (.10) $	12a	161	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or			
	erection by the taxpayer after December 31, 2005 (see instructions) \times 30% (.30)	12b	4,161	L
	Qualified fuel cell property (see instructions):			
С	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayor after December 21, 2005, and before October 4, 2008	10		
н.	taxpayer after December 31, 2005, and before October 4, 2008 \$ × 30% (.30)	12c		<u> </u>
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► × \$1,000 Enter the lesser of line 12c or line 12d	12d		<u> </u>
e		12e	0	<u> </u>
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) \blacktriangleright (.00) × \$3,000	121 12g		+
9 h	Enter the lesser of line 12f or line 12g	12g	*	<u> </u>
	Qualified microturbine property (see instructions):			<u> </u>
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005,			
	and the basis attributable to construction, reconstruction, or erection by the taxpayer after	12i		
:	December 31, 2005	12i 12j		<u> </u>
J L	Enter the lesser of line 12i or line 12j \dots	12j 12k	12	<u> </u>
k		128	Form 3468	(2012)
				• (∠UIJ)

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

Form 3468 (2013)

Form 34	68 (2013)			Page 2
Part	Rehabilitation Credit and Energy Credit			
11	Rehabilitation credit (see instructions for requirements that must be met):			
а	Check this box if you are electing under section $47(d)(5)$ to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent			
b	Enter the dates on which the 24- or 60-month measuring period begins and ends			
С	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)			
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above			
е	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: Pre-1936 buildings located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) \$ × 13% (.13)		0	
f	Pre-1936 buildings affected by a Midwestern disaster (only	11e	0	
	enter amounts paid or incurred before 2012)	11f	*	
g	Other pre-1936 buildings	11g	10,671	
h	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012)	11h	*	
i	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ × 26% (.26)	11i	*	
j	Other certified historic structures	11j	126,937	
k	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
I	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	*	
12	Energy credit: Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and			
а	the basis attributable to construction, reconstruction, or erection by the taxpayer before January			
	1, 2006) placed in service during the tax year (see instructions) $ x = 10\% (.10) $	12a	1.050	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or		,	
	erection by the taxpayer after December 31, 2005 (see instructions) \$ × 30% (.30)	12b	228,660	
с	Qualified fuel cell property (see instructions): Basis of property placed in service during the tax year that was acquired after December 31, 2005, and			
C	before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the			
	taxpayer after December 31, 2005, and before October 4, 2008 $\qquad \times 30\%$ (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► ×\$1,000	12d		
е	Enter the lesser of line 12c or line 12d	12e	0	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after			
	October 3, 2008	12f		
g h	Applicable kilowatt capacity of property on line 12f (see instructions) Enter the lesser of line 12f or line 12g	12g 12h	*	
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after			
	December 31, 2005	12i		
j	Kilowatt capacity of property on line 12i	12j		
k	Enter the lesser of line 12i or line 12j	12k	356	
			Form 346	68 (2013)

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

85

Form 34	168 (2013)		I	Page 3
Part	III Rehabilitation Credit and Energy Credit (continued)			
	Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
I	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	121		
m	 If the electrical capacity of the property is measured in: Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. 			
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		
n	Multiply line 12l by line 12m	12n	*	
	Qualified small wind energy property (see instructions):			
0	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009	10.		
	· · · · · · · · · · · · · · · · · · ·	120		
р	Enter the smaller of line 12o or \$4,000	12p	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008	12q	*	
	Geothermal heat pump systems (see instructions):			
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	12r	103	
	Qualified investment credit facility property (see instructions):		*	
S	Basis of property placed in service during the tax year \$ × 30% (.30)	12s		
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	8,325	
			Form 3468	(2013)

	Amounts of selected lines med (in thousands of donars)			
Form 34	468 (2013)		F	Page 3
Part	III Rehabilitation Credit and Energy Credit (continued)			
	Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
I	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	121		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.			
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m		
n	Multiply line 12l by line 12m	12n	*	
	Qualified small wind energy property (see instructions):			
0	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009			
	· · · · · · · · · · · · · · · · · · ·	120		
р	Enter the smaller of line 12o or \$4,000	12p	0	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008	12q	*	
r	Geothermal heat pump systems (see instructions): Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer			
	after October 3, 2008	12r	958	
s	Qualified investment credit facility property (see instructions): Basis of property placed in service during the tax year \$ × 30% (.30)	12s	*	
			*	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13		
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	386.279	
		14	Form 3468	(2013)

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

Form	3800
Depart	ment of the Treasury

Internal Revenue Service (99) Name(s) shown on return

General Business Credit

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

OMB No. 1545-0895

Sequence No. 22

Identifying number

Total	Forms	Filed	= (696.	444

Part	Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TI (See instructions and complete Part(s) III before Parts I and II)	MT)		
1	General business credit from line 2 of all Parts III with box A checked	1	115,049	
2	Passive activity credits from line 2 of all Parts III with box B checked 2 79,800			
3	Enter the applicable passive activity credits allowed for 2013 (see instructions)	3	55,556	
4	Carryforward of general business credit to 2013. Enter the amount from line 2 of Part III with			
	box C checked. See instructions for statement to attach	4	171,474	
5	Carryback of general business credit from 2014. Enter the amount from line 2 of Part III with box D checked (see instructions)	5		
6	Add lines 1, 3, 4, and 5	6	296,076	
Part		-	200,010	
7	Regular tax before credits:			
	 Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . 	7		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			
8	Alternative minimum tax:			
	Individuals. Enter the amount from Form 6251, line 35			
	Corporations. Enter the amount from Form 4626, line 14	8	200,131	
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56)			
9	Add lines 7 and 8	9		
10a	Foreign tax credit			
b				
c	Certain allowable credits (see instructions) 10b 144,669 Add lines 10a and 10b	10c	250 207	
C		100	358,287	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	623,609	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- 12 619,030			
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see			
	instructions)			
14	Tentative minimum tax:			
	Individuals. Enter the amount from Form 6251, line 33			
	Corporations. Enter the amount from Form 4626, line 12 14 522,816 Estates and trusts. Enter the amount from Schedule I			
	(Form 1041), line 54			
15	Enter the greater of line 13 or line 14	15	E00 0E4	
15 16	Subtract line 15 from line 11. If zero or less, enter -0-	15 16	<u>523,351</u> 417,323	
10	Enter the smaller of line 6 or line 16	17	158,152	
17	C corporations: See the line 17 instructions if there has been an ownership change, acquisition,	17	100,102	
	or reorganization.			

For Paperwork Reduction Act Notice, see separate instructions.

General Business Credit

	3800	General Business Credit		OMB No. 1545-08	395
Departm	ent of the Treasury	Information about Form 3800 and its separate instructions is at www.irs.gov/form		20 13 Attachment	3
	Revenue Service (99)) shown on return	► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return Total Forms Filed = 696,444		Sequence No. 22 ing number	2
Part		Year Credit for Credits Not Allowed Against Tentative Minimum Tax (ГМТ)		
	•	tructions and complete Part(s) III before Parts I and II)	_		
1		ess credit from line 2 of all Parts III with box A checked	1	985,488	
2 3	-	<i>i</i> credits from line 2 of all Parts III with box B checked 2 153,025 cable passive activity credits allowed for 2013 (see instructions)	3	100 715	
4		of general business credit to 2013. Enter the amount from line 2 of Part III with	3	123,715	
	-	d. See instructions for statement to attach	4	3,598,003	
5	Carryback of g	eneral business credit from 2014. Enter the amount from line 2 of Part III with			
		d (see instructions)	5		
6		4, and 5	6	4,707,199	
Part		le Credit			
7	Regular tax be	fore credits: Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 .			
		s. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the			
		ne of your return	7		
	• Estates and	trusts. Enter the sum of the amounts from Form 1041, Schedule G,			
	lines 1a and	1b; or the amount from the applicable line of your return			
8	Alternative mir				
		Enter the amount from Form 6251, line 35		5 057 540	
		b. Enter the amount from Form 4626, line 14	8	5,257,549	
9	Add lines 7 an	d 8	9		
10a	•	edit			
b		ble credits (see instructions)	_		
С	Add lines 10a	and 10b	10c	4,336,415	
11	Net income tax	. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	119,962,462	
••				110,002,102	
12	Net regular tax	x. Subtract line 10c from line 7. If zero or less, enter -0- 12 114,709,847			
13		5) of the excess, if any, of line 12 over \$25,000 (see 13 25,848,225			
14	Tentative mini		-		
14		Enter the amount from Form 6251, line 33			
		Enter the amount from Form 4626, line 12 } 14 104,478,425			
		trusts. Enter the amount from Schedule I			
	(Form 1041)	, line 54			
15	-	ter of line 13 or line 14	15	104,525,439	
16		5 from line 11. If zero or less, enter -0	16	15,538,846	
17		ller of line 6 or line 16	17	1,072,701	
	or reorganizati				

For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2013)

90

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

Par				
lote.	If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and	enter ·	-0- on line 26.	
18	Multiply line 14 by 75% (.75) (see instructions)	18	35,972	<u> </u>
19	Enter the greater of line 13 or line 18	19	35,992	<u> </u>
20	Subtract line 19 from line 11. If zero or less, enter -0	20	39,461	Ļ
21	Subtract line 17 from line 20. If zero or less, enter -0	21	39,415	<u> </u>
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	21,296	-
23	Passive activity credit from line 3 of all Parts III with box B checked 23 5,142			
24	Enter the applicable passive activity credit allowed for 2013 (see instructions)	24	2,252	-
25	Add lines 22 and 24	25	23,392	_
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	20,565	
27	Subtract line 13 from line 11. If zero or less, enter -0	27	623,606	
28	Add lines 17 and 26	28	171,963	
29	Subtract line 28 from line 27. If zero or less, enter -0	29	609,747	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	277,402	
81	Reserved	31	315	
2	Passive activity credits from line 5 of all Parts III with box B checked 32 102,874			
33	Enter the applicable passive activity credits allowed for 2013 (see instructions)	33	68,533	
34	Carryforward of business credit to 2013. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	55,425	
35	Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions)	35		
36	Add lines 30, 33, 34, and 35	36	362,111	
37	Enter the smaller of line 29 or line 36	37	317,913	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return:			
	 Individuals. Form 1040, line 53, or Form 1040NR, line 50 Corporations. Form 1120, Schedule J, Part I, line 5c Estates and trusts. Form 1041, Schedule G, line 2b Schedule G, line 2b 	38	462,100	

Form **3800** (2013)

Form 3	800 (2013)		F	Page 2
Part				
Note.	If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and o	enter	-0- on line 26.	
18	Multiply line 14 by 75% (.75) (see instructions)	18	10,565,083	
19	Enter the greater of line 13 or line 18	19	10,571,287	
20	Subtract line 19 from line 11. If zero or less, enter -0	20	5,545,573	
21	Subtract line 17 from line 20. If zero or less, enter -0	21	5,486,607	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	144,543	
23	Passive activity credit from line 3 of all Parts III with box B checked 23 6,280			
24	Enter the applicable passive activity credit allowed for 2013 (see instructions)	24	3,458	
25	Add lines 22 and 24	25	148,000	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	58,715	
27	Subtract line 13 from line 11. If zero or less, enter -0	27	93,715,072	
28	Add lines 17 and 26	28	1,131,344	
29	Subtract line 28 from line 27. If zero or less, enter -0	29	92,583,728	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	1,806,956	
31	Reserved	31	1,660	
32	Passive activity credits from line 5 of all Parts III with box B checked 32 335,547			
33	Enter the applicable passive activity credits allowed for 2013 (see instructions)	33	279,371	
34	Carryforward of business credit to 2013. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	1,343,861	
35	Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions)	35		
36	Add lines 30, 33, 34, and 35	36	3,431,820	
37	Enter the smaller of line 29 or line 36	37	1,932,990	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50	38	3,064,587	
			5,004,007	(0010)

Form **3800** (2013)

For	m 3800	0 (2013)				Page 3
Nan	ne(s) sl	nown on return		Identify	ing number	
	art III		e inst	ructions)		
Co	•	te a separate Part III for each box checked below. (see instructions)				
Α		General Business Credit From a Non-Passive Activity E 🔲 Reserved				
В		General Business Credit From a Passive Activity F 🗌 Reserved				
-			Busin	ess Credit Carryfo	orwards	
D		General Business Credit Carrybacks H 🗌 Reserved				
I		are filing more than one Part III with box A or B checked, complete and attach first an a	ndditio		a amounts from al	l Parts
	III wit	h box A or B checked. Check here if this is the consolidated Part III .		112,883		
		(a) Description of credit		(b) If claiming the credit	(c)	
		any line where the credit is from more than one source, a separate Part III is needed for e ough entity.	each	from a pass-through entity, enter the EIN	Enter the appro amount	priate
-	1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	21,335		
	b	Reserved	1b			
	с	Increasing research activities (Form 6765)	1c	113,710		
	d	Low-income housing (Form 8586, Part I only)	1d	39,829		
	е	Disabled access (Form 8826) (see instructions for limitation)	1e	15,411		
	f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	3,813		
	g	Indian employment (Form 8845)	1g	9,155		
	ĥ	Orphan drug (Form 8820)	1h	1,052		
	i	New markets (Form 8874)	11	2,385		
	i	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	6,935		
	, k	Employer-provided child care facilities and services (Form 8882) (see	,	0,000		
		instructions for limitation)	1k	15,622		
		Biodiesel and renewable diesel fuels (attach Form 8864)	11	6,486		
	' m	Low sulfur diesel fuel production (Form 8896)	1m	574		
	n	Distilled spirits (Form 8906)	1n	260		
		Nonconventional source fuel (Form 8907)	10	14,730		
	0	Energy efficient home (Form 8908)	10 1p	11,016		
	p	Energy efficient appliance (Form 8909)	1q	1,409		
	q		1r	3,252		
	r	Alternative motor vehicle (Form 8910)		,		_
	S 1	Alternative fuel vehicle refueling property (Form 8911)	1s	5,474		
	t	Reserved	1t	0.2		
	u	Mine rescue team training (Form 8923)	1u	93		
	v	Agricultural chemicals security (Form 8931) (see instructions for limitation).	1v	503		
	w	Employer differential wage payments (Form 8932)	1w	599		
	x	Carbon dioxide sequestration (Form 8933)	1x	5 000		
	У	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	5,666		
	z	Qualified plug-in electric vehicle (carryforward only)	1z	238		
	aa	New hire retention (carryforward only)	1aa	44,577		_
	bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	3,476		
	ZZ	Other	1zz	23,443		_
	2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	00.547		_
	3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3	26,547		_
4	4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	10,788		_
	b	Work opportunity (Form 5884)	4b	60,835		_
	c	Biofuel producer (Form 6478)	4c	2,524		_
	d	Low-income housing (Form 8586, Part II)	4d	7,145		
	е	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	1,452		
	f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	123,701		_
	g	Qualified railroad track maintenance (Form 8900)	4g	120		
	h	Small employer health insurance premiums (Form 8941)	4h	207,844		
	i	Reserved	4i			
	j	Reserved	4j			
	z	Other	4z	1,689		
	5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5			_
	6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		Earm 380	
					E	

Form 380	00 (2013)			Pa	age 3
Name(s) :	shown on return		Identifyi	ng number	
B • • •		<u> </u>			
Part I		e inst	ructions)		
	ete a separate Part III for each box checked below. (see instructions)				
	General Business Credit From a Non-Passive Activity E Reserved				
	General Business Credit From a Passive Activity F Reserved	Ducio	and Cradit Carry fo	ruarda	
	· · ·	busin	ess Credit Carryfo	rwarus	
	General Business Credit Carrybacks H Reserved ou are filing more than one Part III with box A or B checked, complete and attach first an a	dditio	nal Dart III aamhining	, amounto from all De	orto
	ith box A or B checked. Check here if this is the consolidated Part III.		113		
	(a) Description of credit		(b)		
Nota O		ach	If claiming the credit	(c) Enter the appropria	ate
	n any line where the credit is from more than one source, a separate Part III is needed for e rough entity.	acri	from a pass-through entity, enter the EIN	amount	ato
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	491,261		
b	Reserved	1b	101,201		_
c	Increasing research activities (Form 6765)	1c	2,009,928		
d	Low-income housing (Form 8586, Part I only)	1d	615,089		
e	Disabled access (Form 8826) (see instructions for limitation)	1e	36,151		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	129,263		
g	Indian employment (Form 8845)	1g	163,042		
ĥ	Orphan drug (Form 8820)	1h	18,038		
i	New markets (Form 8874)	1 i	10,971		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	1,847		
k	Employer-provided child care facilities and services (Form 8882) (see				
	instructions for limitation)	1k	11,335		
1	Biodiesel and renewable diesel fuels (attach Form 8864)	11	45,582		
m	Low sulfur diesel fuel production (Form 8896)	1m	8,412		
n	Distilled spirits (Form 8906)	1n	6,085		
ο	Nonconventional source fuel (Form 8907)	10	53,478		
р	Energy efficient home (Form 8908)	1p	173,742		
q	Energy efficient appliance (Form 8909)	1q	1,540		
r	Alternative motor vehicle (Form 8910)	1r	55,883		
S	Alternative fuel vehicle refueling property (Form 8911)	1s	17,204		
t	Reserved	1t			
u	Mine rescue team training (Form 8923)	1u	256		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v	4,006		
w	Employer differential wage payments (Form 8932)	1w	1,796		
x	Carbon dioxide sequestration (Form 8933)	1x	*		
У	Qualified plug-in electric drive motor vehicle (Form 8936)	1 y	33,221		
z	Qualified plug-in electric vehicle (carryforward only)	1z	975		
aa	New hire retention (carryforward only)	1aa	59,226		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	10,124		
zz	Other	1zz	587,944		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	172.000		
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3	172,690		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	779,722		
b		4b	592,721		
C d	Biofuel producer (Form 6478) .	4c 4d	19,812		
d	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4u 4e	96,467		
e f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4e 4f	163,701 1,250,583		
g	Qualified railroad track maintenance (Form 8900)	4g	70,110		
9 h	Small employer health insurance premiums (Form 8901)	4h	381,044		
i		4i	001,044		
i		4j			
z	Other	4z	13,003		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II.	5	,		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	6			
				Form 3800 ((2013)

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

93

		Moving Expenses	OMB No. 1545-0	
		► Information about Form 3903 and its instructions is available at www.irs.gov/form390	3.	2013
epartm nternal	nent of the Treasury Revenue Service (99)	It of the Treasury venue Service (99) ► Attach to Form 1040 or Form 1040NR. hown on return Total Forms Filed = 1,271,809 It of you begin: ✓ See the Distance Test and Time Test in the instructions to find out if you expenses. ✓ See Members of the Armed Forces in the instructions, if applicable. Transportation and storage of household goods and personal effects (see instructions). Travel (including lodging) from your old home to your new home (see instructions). nclude the cost of meals ✓ Add lines 1 and 2 Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 tha not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your		Attachment Sequence No. 170
ame(s) shown on return	Total Forms Filed = 1,271,809	You	r social security numbe
Befo	re you begin:	See the Distance Test and Time Test in the instructions to find out if you can expenses.	dedu	ict your moving
		✓ See Members of the Armed Forces in the instructions, if applicable.		
1	Transportation	and storage of household goods and personal effects (see instructions)	1	1,099,361
2			2	1,012,382
3	Add lines 1 and	12	3	1,250,894
4				
		, , , , , , , , , , , , , , , , , , , ,	4	156,602
5	Is line 3 more	than line 4?		
		cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 in line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.		
		tract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form	Ē	4 00 4 007
For D		DNR, line 26. This is your moving expense deduction	5	1,234,907 Form 3903 (2)

	3903	Moving Expenses	OMB No. 154		0074	
		► Information about Form 2002 and its instructions is available at <i>unuu</i> irs gov/form200)3.	20 13 Attachment Sequence No. 170		
lame(s)	shown on ret	Total Forms Filed = 1,271,809	You	Your social security number		
Befor	e you beg	Irreasury jervice (99) ► Attach to Form 1040 or Form 1040NR. In return Total Forms Filed = 1,271,809 begin: ✓ See the Distance Test and Time Test in the instructions to find out if you cannot deduct your new forces in the instructions, if applicable. boortation and storage of household goods and personal effects (see instructions)	ı dedu	act your moving		
1			1	2,784,300		
2	•	ransportation and storage of nousehold goods and personal effects (see instructions)	2	1,043,006		
3	Add lines	1 and 2	3	3,827,306		
4	not includ	 Attach to Form 1040 or Form 1040NR. Attach to Form 1040 or Form 1040NR. Attach to Form 1040 or Form 1040NR. Total Forms Filed = 1,271,809 See the Distance Test and Time Test in the instructions to find out if you expenses. See Members of the Armed Forces in the instructions, if applicable. Insportation and storage of household goods and personal effects (see instructions)	4	322,747		
5	Is line 3 m	ore than line 4?				
	□ No.					
	☐ Yes.	Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	3.538.388		

96

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

Form **4136**

Department of the Treasury

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

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

Internal Revenue Service (99) Name (as shown on your income tax return) Total Forms Filed = 351,572

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

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Off-highway business use]			
b	Use on a farm for farming purposes						
С	Other nontaxable use (see Caution above line 1)			J	\$ 311,644		
d	Exported				*		

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Use in commercial aviation (other than foreign trade)				\$ 1,758		
b	Other nontaxable use (see Caution above line 1)				1,877		
С	Exported				*		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.
Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use			Ì		
b	Use on a farm for farming purposes			J	\$ 51,803	
С	Use in trains				*	
d	Use in certain intercity and local buses (see Caution above line 1)				320	
е	Exported				*	

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

	Exception. If any of the kerosene included in this claim d	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	
а	Nontaxable use taxed at \$.244			1		
b	Use on a farm for farming purposes				\$ 5,746	
С	Use in certain intercity and local buses (see Caution above line 1)				*	
d	Exported				0	
е	Nontaxable use taxed at \$.044				0	
f	Nontaxable use taxed at \$.219				*	

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Form **4136**

Department of the Treasury

Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

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



 Name (as shown on your income tax return)
 Total Forms Filed = 351,572
 Taxpayer identification number

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

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of crea	lit (e) CRN
а	Off-highway business use]		
b	Use on a farm for farming purposes			}		
С	Other nontaxable use (see Caution above line 1)			J	\$ 106,005	
d	Exported				*	

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Use in commercial aviation (other than foreign trade)				\$ 337		
b	Other nontaxable use (see Caution above line 1)				723		
С	Exported				*		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

E

Claimant certifies that the diesel fuel did not contain visible evidence of dye. **Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use]		
b	Use on a farm for farming purposes			ſ	\$ 36,353	
С	Use in trains				*	
d	Use in certain intercity and local buses (see Caution					
	above line 1)				198	
е	Exported				*	

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

	Claimant certifies that the kerosene did not contain visible ev	vidence of dye.							
	Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here								
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN			
а	Nontaxable use taxed at \$.244)					
b	Use on a farm for farming purposes			J	\$ 2,489				
С	Use in certain intercity and local buses (see Caution above line 1)				*				
d	Exported				0				
е	Nontaxable use taxed at \$.044				0				
f	Nontaxable use taxed at \$.219				*				
r Da	perwork Reduction Act Notice, see the separate instruction	one	Cat	No. 10605D	Form	4136 (2013)			

Form 4136 (2013)

98

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cre	dit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$ 38		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219				44		
С	Nontaxable use (other than use by state or local government) taxed at \$.244				5,746		
d	Nontaxable use (other than use by state or local government) taxed at \$.219				*		
е	LUST tax on aviation fuels used in foreign trade				0		

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

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

Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here						
		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a Us	se by a state or local government			\$ 51,803		
b Us	se in certain intercity and local buses			320		

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

Registration No. ►

Registration No. ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye. Exception. If any of the kerosene included in this claim did contain visible evidence of dye attach an explanation and check here

	Exception. If any of the kerosene included in this claim did contain visible evid	Lence of dye	, attach an explan	allon and check he		
		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Use by a state or local government		}	5,746		
b	Sales from a blocked pump		J	\$ *		
С	Use in certain intercity and local buses					
C	Use in certain intercity and local buses					

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

Registration No. ►

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cre	dit	(e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$.219				\$ 44		
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				38		
с	Nonexempt use in noncommercial aviation				*		
d	Other nontaxable uses taxed at \$.244				5,746		
е	Other nontaxable uses taxed at \$.219				*		
f	LUST tax on aviation fuels used in foreign trade				0		

Form 4136 (2013)

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$ 128	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219				324	
С	Nontaxable use (other than use by state or local government) taxed at \$.244				2,489	
d	Nontaxable use (other than use by state or local government) taxed at \$.219				*	
е	LUST tax on aviation fuels used in foreign trade				0	

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

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

	Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here					
		(b) Rate (c) Gallons (d) Amount			redit	(e) CRN
а	Use by a state or local government			\$ 36,353		
b	Use in certain intercity and local buses			198		

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

Registration No. ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye. Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here

	,						
		(b) Rate	(c) Gallons (d) Amount of credi		edit	(e) CRN	
а	Use by a state or local government		}	2,489			
b	Sales from a blocked pump		J	\$ *			
С	Use in certain intercity and local buses						

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

Registration No. ►

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$.219				\$ 324		
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				128		
С	Nonexempt use in noncommercial aviation				*		
d	Other nontaxable uses taxed at \$.244				2,489		
е	Other nontaxable uses taxed at \$.219				*		
f	LUST tax on aviation fuels used in foreign trade				0		

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

Page 2

Registration No. ►

9

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

Form 4136	(2013)
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Page 3

Reserved Registration No. ►

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

10 Biodiesel or Renewable Diesel Mixture Credit

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

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

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of cre	dit (e) CRN
а	Liquefied petroleum gas (LPG)				\$ 774	
b	"P Series" fuels				*	
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	
d	Liquefied hydrogen				0	
е	Fischer-Tropsch process liquid fuel from coal (including peat)				0	
f	Liquid fuel derived from biomass				0	
g	Liquefied natural gas (LNG)				*	
h	Liquefied gas derived from biomass				0	

12 Alternative Fuel Credit

Registration No. ►

Registration No. ►

		110			
		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credi	t (e) CRN
а	Liquefied petroleum gas (LPG)			\$ 3,319	
b	"P Series" fuels			*	
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	
d	Liquefied hydrogen			0	
е	Fischer-Tropsch process liquid fuel from coal (including peat)			0	
f	Liquid fuel derived from biomass			0	
g	Liquefied natural gas (LNG)			*	
h	Liquefied gas derived from biomass			*	
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	

Form 4136 (2013)

Form 4136 (2013)

9 Reserved

Registration No.

Registration No. ►

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

10 Biodiesel or Renewable Diesel Mixture Credit

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

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

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		CRN
а	Liquefied petroleum gas (LPG)				\$ 328		
b	"P Series" fuels				*		
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*		
d	Liquefied hydrogen				0		
е	Fischer-Tropsch process liquid fuel from coal (including						
	peat)				0		
f	Liquid fuel derived from biomass				0		
g	Liquefied natural gas (LNG)				*		
h	Liquefied gas derived from biomass				0		

12 Alternative Fuel Credit

Registration No. ►

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credi	(e) CRN
а	Liquefied petroleum gas (LPG)			\$ 3,765	
b	"P Series" fuels			*	
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	
d	Liquefied hydrogen			0	
е	Fischer-Tropsch process liquid fuel from coal (including peat)			0	
f	Liquid fuel derived from biomass			0	
g	Liquefied natural gas (LNG)			*	
h	Liquefied gas derived from biomass			*	
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	
					4400

101

Page 3

Form **4136** (2013)

Form 4136 (2013)

13	Registered Credit Card Issuers	Registration No. ►						
		(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN		
а	Diesel fuel sold for the exclusive use of a state or local government			\$ 51,803				
b	Kerosene sold for the exclusive use of a state or local government			5,746				
С	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219			*				

Nontaxable Use of a Diesel-Water Fuel Emulsion 14

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

15 **Diesel-Water Fuel Emulsion Blending**

Registration No. ►

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

Exported Dyed Fuels and Exported Gasoline Blendstocks 16

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

17	Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or				
	the proper line of other returns. ►	17	\$ 351,572		
				Form 4	136 (2013)

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

Page 4

Form 4136 (2013)

13	Registered Credit Card Issuers	Registration No. ►						
		(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN		
а	Diesel fuel sold for the exclusive use of a state or local government			\$ 36,353				
b	Kerosene sold for the exclusive use of a state or local government			2,489				
С	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219			*				

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

15 Diesel-Water Fuel Emulsion Blending

Registration No. ►

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

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

17	Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the preper line of other roturns.	17	•	167.708		
	the proper line of other returns.	17	\$	167,708		
					Form 4	136 (2013)

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

103

Page 4

104	
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	4562		Depreciatio	on and A	mortizati	ion			OMB No. 1545-0172	
Form	TJUZ		(Including Inform			2013				
	ment of the Treasury							Attachment		
	I Revenue Service (99) (s) shown on return	► 3e	e separate instructions		Attach to ye which this form rel	Sequence No. 179				
Nume	Name(s) shown on return Total Forms Filed = 12,014,064									
Pa			rtain Property Unc	der Section	179			1		
	Note: If yo	ou have any liste	ed property, comple	ete Part V be	efore you co	mplet	e Part I.			
1	Maximum amour	1								
2	Total cost of sec	2	2,840,905							
3	Threshold cost o	3								
4			ne 3 from line 2. If zer					4		
5	separately, see in		btract line 4 from lin				-	5	4 620 502	
6		Description of proper		1	ness use only)		(c) Elected cost	5	4,620,593	
	()	Decemption of proper	,	()			(0) 2.00000 0000			
7	Listed property.	Enter the amount	from line 29	·	7		294,562			
			property. Add amount			d7.		8	4,374,024	
9			aller of line 5 or line 8					9	4,373,987	
10	Carryover of disa	allowed deduction	n from line 13 of your 2	2012 Form 4	562			10	228,045	
11			smaller of business inc	•	,	•	ee instructions)	11	4,425,082	
			Add lines 9 and 10, bu			ine 11		12	4,348,284	
			to 2014. Add lines 9			13				
			w for listed property. I					0		
			wance and Other D for qualified property					See I	nstructions.)	
14		ar (see instruction			listed prope	ary) pi	aceu in service	14	1 525 005	
15		-						14	1,535,905 741	
	15 Property subject to section 168(f)(1) election .								1,001,922	
1			o not include listed					16	1,001,922	
_		· · ·		Section A	、	,				
17	MACRS deduction	ons for assets pla	ced in service in tax y	vears beginnii	ng before 201	3.		17	5,950,652	
18	-		assets placed in servi	-	e tax year int	o one	or more general			
	asset accounts,		· · · · · · · · ·		Boxes Checke					
	Section	h B—Assets Plac (b) Month and year	ced in Service During	g 2013 Tax Y	ear Using th	e Gene	eral Depreciation	Syst	em	
(a)	Classification of proper		(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Conventio	n	(f) Method	(g) D	epreciation deduction	
19 a			136,699					-	136,083	
	5-year property		1,551,734					-	,548,053	
			1,393,122						,388,410	
	10-year property		126,830						126,810	
	15-year property		327,966						327,634	
	25-year property		80,747 4,434						80,705 4,434	
	Residential renta		1,225,765					1	,223,034	
-		letermined Type	2,064					· ·	2,064	
	Nonresidential re		498,972						493,131	
		Total GDS Cost	4,132,943						,121,595	
			d in Service During	2013 Tax Ye	ar Using the	Altern	ative Depreciation			
20 a	Class life		19,256				-		19,255	
_	12-year		38						38	
	40-year		5,212						5,212	
_	t IV Summary		,	Costs = 23,7	33	Tota	al ADS Deduction			
	Listed property.							21	2,252,569	
22			, lines 14 through 17, of your return. Partne							
23	For assets show	n above and plac	ed in service during t	he current ye	ear, enter the			22	11,705,473	
	portion of the ba	sis attributable to	section 263A costs			23	0			

Form 4562 Depreciation and Amortization									OMB No. 1545-0172				
Dement				(Including	Inform	nation on	Listed Pro	perty	()				
Department of the Treasury Internal Revenue Service (99) See separate instructions. Attach to your tax								our tax	return.	Sequence No. 179			
									Identi	fying number			
Total Forms Filed = 12,014,064													
Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.													
1 Maximum amount (see instructions)										1 2	54 000 054		
_	2 Total cost of section 179 property placed in service (see instructions)										51,639,854		
3 4	 3 Threshold cost of section 179 property before reduction in limitation (see instructions)												
5									If married filing	4			
	separately, se									5	2,293,931,491		
6		(a) De	scription of proper				ness use only)		(c) Elected cost		, , ,		
7	Listed propert	-							1,933,040				
8										8	71,208,781		
9										9	71,154,375		
10	•								· · · · · ·	10	2,603,868		
11 12			tation. Enter the							11 12	673,650,695		
13		-	wed deduction. A					13		12	70,934,856		
	: Do not use F							10					
								lude li	sted property.) (See i	nstructions.)		
14	Special depre	eciatio	n allowance f	or qualified p	roperty	(other than	listed prope	rty) pl	aced in service				
	during the tax	year	(see instructior	ns)						14	10,304,746		
15 Property subject to section 168(f)(1) election									15	23,104			
16	Other depreci	ation ((including ACR	<u>S)</u>	<u></u>	<u> </u>		 		16	5,072,899		
Pa	t III MACR	S Dep	preciation (D	o not include	elistec		(See instruct	ions.)					
47		-	fou consta ula			Section A				47	44 474 045		
									or more general	17	44,474,845		
10	asset account	-											
		tion B	-Assets Plac	ed in Service	During	g 2013 Tax Y	ear Using the	e Gene	eral Depreciation	Syst	em		
(a)	Classification of pro	operty	(b) Month and year placed in service	(c) Basis for depre (business/investm only-see instruct	ent use	(d) Recovery period	(e) Convention	n l	(f) Method	(g) Depreciation deduction			
19 a	3-year prop	erty		2,192,549							554,590		
b	5-year prop	erty		13,507,814	ļ					2	,094,255		
				20,366,087	7			_			,111,823		
	10-year prope	-		3,935,384							250,879		
	15-year prope	-		5,146,479				_			209,010		
	f 20-year prope			1,941,585				_			58,329 23,510		
	Residential re			<u>511,131</u> 159,272,669	<u>a</u>					3	,422,578		
			ermined Type	9,069	<u> </u>						7,290		
	i Nonresidential real 44,572,529									699,921			
	property	Tota	al GDS Cost	251,455,29							,432,186		
	Sectio	on C –	Assets Place	d in Service D	ouring	2013 Tax Ye	ar Using the	Altern	ative Depreciation	on Sys	stem		
	Class life			838,579							39,478		
b 12-year 15,498									665				
c 40-year 1,978,048 3 Part IV Summary (See instructions.) Total ADS Costs = 2,832,125 Total ADS Deduction = 72,58								<u>32,437</u>					
	Listed propert			110.1		_,001		TOLA		= 72,5 21			
					 	lines 19 and	20 in column	(q). ai	nd line 21. Enter		5,928,421		
	here and on th	ne app	propriate lines	of your return.	Partne	rships and S	corporations			22	146,243,637		
23	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 0												

For Paperwork Reduction Act Notice, see separate instructions.

106

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

	4562 (2013)														Page 2	
Pa	rt V Listed Property				tain ot	her v	ehicle	s, c	certair	n cor	nputer	s, and	d pro	perty u	sed for	
	entertainment, re			,	atanda	rd mile		-+	ar dad	votino				malata a	m hy 04a	
	Note: For any ver 24b, columns (a) th										l lease (expens	se, cor	npiete o	niy 24a,	
	Section A–Deprecia										for nag	sonao	rauto	mohiles	`	
24a	Do you have evidence to supp] Yes [No				s the evi					
Туре	(a) (b) e of property (list Date placed in	(c) Business/	(d) pr other basi	Basis	(e) for depre	ciation	(f) Recove	ery	(g Meth	j) nod/	Dep	(h) preciation		(i) Elected se		
\\	vehicles first) in service	percentage		,	use only)		perio		Conve	ention	de	duction		COS	st	
25			d listed property placed in serv qualified business use (see instru						25	208,742						
26	Property used more than	n 50% in a quali	fied busin	ess use	e:											
		%			1,841,71	15					1,6	679,18	6			
		%														
07		%	husingge													
27	Property used 50% or le	%	business		CE 4 040				S/L -		61	4,953				
		%			<u>654,210</u> I 26e +				5/L -		01	4,900	_			
		%			390,925				5/L -							
28	Add amounts in column		ugh 27. E	,	,		21, pa			28	2.2	52,569	,			
29	Add amounts in column		•					-					29	294,56	2	
		S	Section B	-Infor	mation	on Us	se of V	ehic	cles					· · ·		
	plete this section for vehicle															
to yo	our employees, first answer	the questions in S	Section C	to see if	you me	et an e	xceptic	on to	comp	leting	this sect	tion for	those	vehicles.		
30	Total business/investment miles driven during the year (do not include commuting miles).			(a) (b) Vehicle 1 Vehicle 2			(c) Vehicle 3 V				(d) /ehicle 4 Vo		(e) nicle 5	Vel	(f) Vehicle 6	
31	Total commuting miles driv	en during the yea	r													
32	2 Total other personal (noncommuting) miles driven															
33	Total miles driven durin lines 30 through 32 .	d														
34	Was the vehicle availa use during off-duty hours		al Yes	No	Yes	No	Yes	\$	No	Yes	No	Yes	No	Yes	No	
35	Was the vehicle used pri than 5% owner or related															
36	Is another vehicle available	for personal use?														
	Section	C-Questions f	or Emplo	yers W	/ho Pro	vide V	ehicle	s fo	r Use	by Th	eir Em	ployee	es			
	wer these questions to de e than 5% owners or relat				to com	npleting	g Secti	ion E	B for v	ehicle	s used	by em	ployee	s who a	re not	
37	Do you maintain a writte your employees? .	en policy statem			s all pei	rsonal	use of	f veł	nicles, 	incluc	ding cou	nmutii	ng, by 	/ Yes	No	
38	Do you maintain a writte employees? See the ins													·		
39	Do you treat all use of ve															
40	Do you provide more th use of the vehicles, and				ees, obt	ain inf	ormati	on f	rom yo	our er 	nployee	es abo 	ut the	•		
41	Do you meet the require	ments concerni	ng qualifie	d autor	mobile o	demon	stratio	n us	se? (Se	e inst	ruction	s.) .				
	Note: If your answer to															
Pa	rt VI Amortization															
	(a) Description of costs	(b) Date amo begi	rtization	Amo	(c) rtizable ar	nount		(d) Code section			(e) Amortiza period percent	or	(f) Amortization for this year			
42	Amortization of costs that	at begins during	your 201	3 tax ye	ear (see	instrue	ctions)	:								
					429,333											
43 44	Amortization of costs that Total. Add amounts in a	-	-	-								43 44		674,721 955,207		
- T - T														000,201		

107

Form	4562 (2013)																Page 2
Pa	entert	ainment, r	y (Includ recreation,	or amu	semen	it.)											
		-	ehicle for wi through (c) (-		•			•				lease e	expens	e, col	nplete o	nly 24a,
			ation and C										for nas	sonao	r auto	mohiles	<u> </u>
24a	Do you have ev															? 🗌 Yes	
Туре	(a) Type of property (list vehicles first) (b) Date placed in service Cost or				d)	Basis	(e) for depre ness/inves use only	ciation stment	(f) Recove	ery	(g Meti	g)	(h) Depreciation deduction			(i) Elected section 1 cost	
25	Special dep the tax year						erty pla	iced in				25	1/	167,624	1		
26					-						,	25	1,-	107,024	4		
	% 38,349,607 4,117,942																
			%			_											
27	Property use	d 50% or l	%	alified bu	Isiness												
	Troperty use		%		10111000		,934,43	34		:	S/L -		34	2,856			
			%				l 26e +			:	S/L -			,			
			%				284,042				S/L -	_					
28	Add amount											28		<u>28,421</u>	00	4 000 0	10
29	Add amount	S IN COUTIN	1 (I), IITIE 20.		tion B-							· ·	<u>· · ·</u>	•	29	1,933,0	40
	plete this secti		-	a sole pr	oprietor	, partne	r, or oth	ier "mo	re than	5%	owner						
to yo	our employees,	first answe	r the questio	ons in Sec	ction C t	o see if	you me	et an e	xceptic	on to	comp	leting	this sect	ion for	those	vehicles.	
30	Total business/investment miles driven during the year (do not include commuting miles).				(a) (b) Vehicle 1 Vehicle 2							(d) (e) hicle 4 Vehicle 5			(f) Vehicle 6		
31 32																	
33	miles driven																
24	lines 30 thro Was the ve	-			Yes	Yes No Yes No			Yes No Yes			No Yes M		No	Yes	No	
34	use during o				163		165		103	<u> </u>		105	NO	163			
35	Was the veh than 5% own																
36	Is another veh																
	ver these que	stions to d		you mee	t an exc	ception						-				es who a	re not
	e than 5% ow		-	-											<u> </u>		
37	Do you mair your employ		ten policy s		it that p		s all pe	rsonal	use of	ver	icles,	incluc	ling cor	nmutir · ·	ıg, b <u>y</u> 	/ Yes	No
38	Do you mair employees?													<u> </u>		r	
39	Do you treat									-							
40	Do you prov use of the ve							tain inf	ormati	on f	rom y · · ·	our er · · ·	nployee · · · ·	s abou 	ut the	e	
41	Do you meet Note: If you														• •		
Pa	rt VI Amor		707,00,00,	, 40, 01 4	113 10	<i>3</i> , uo	1101 001	npiete	000010		101 111			10103.			
,	(a		Da	(b) ate amortiza begins	ation	Amoi	(c) tizable a	mount		(d) Code section			(e) Amortization period or Amor percentage			(f) ortization for this year	
42	Amortization	of costs th	hat begins c	during yo	our 2013	8 tax ye	ar (see	instruc	ctions):								
40	A use a ust in a ti			-f			,217,57	70						40		1 060 07	<u> </u>
43 44	Amortization Total. Add a							· · ·	 port .	÷				43 44		1,960,27 2,533,92	

108

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

Form **4684**

Internal Revenue Service Name(s) shown on tax return

Casualties and Thefts

OMB No. 1545-0177

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

20**13** Attachment Sequence No. **26**

arty or theft.

Identifying number

Total Forms Filed = 276,271

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

1	Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.											
	Property A											
	Property B											
	Property C											
	Property D											
							Prop	erties				
			Α			В		С		D		
2	Cost or other basis of each property	2										
3	Insurance or other reimbursement (whether or not you											
	filed a claim) (see instructions)	3										
	Note: If line 2 is more than line 3, skip line 4.											
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4										
5	Fair market value before casualty or theft	5										
6	Fair market value after casualty or theft	6										
7	Subtract line 6 from line 5	7										
8	Enter the smaller of line 2 or line 7	8										
9	Subtract line 3 from line 8. If zero or less, enter -0	9										
10	Casualty or theft loss. Add the amounts on line 9 in column	ns A th	rough D						10			
11	Enter the smaller of line 10 or \$100								11			
12	Subtract line 11 from line 10								12			
	Caution: Use only one Form 4684 for lines 13 through 18.											
13	Add the amounts on line 12 of all Forms 4684								13	223,540		
14	Add the amounts on line 4 of all Forms 4684								14	3,145		
15	• If line 14 is more than line 13, enter the difference here a complete the rest of this section (see instructions).	nd on	Schedule D. D	o not					15	2,144		
	• If line 14 is less than line 13, enter -0- here and go to line	916.					•					
	• If line 14 is equal to line 13, enter -0- here. Do not comp	lete th	e rest of this s	ection	. ,							
16	If line 14 is less than line 13, enter the difference								16	223,540		
17	Enter 10% of your adjusted gross income from Form 1040 instructions		8, or Form 104			. Estate	es and	trusts, see	17	267,027		
18	Subtract line 17 from line 16. If zero or less, enter -0 Also Form 1040NR, Schedule A, line 6. Estates and trusts, enter return	r the re	esult on the "C	ther d	leductio	ons" lin	e of yo	our tax	18	99,063		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 129970

Form 4684 (2013)

2013 Line Item Estimates—All figures are estimates based on samples,

Amounts of selected lines filed (in thousands of dollars)

OMB No. 1545-0177

Department of the Treasury Internal Revenue Service

4684

Form

Casualties and Thefts

▶ Information about Form 4684 and its separate instructions is at www.irs.gov/form4684.

Attach to your tax return.
 Use a separate Form 4684 for each casualty or theft.

4684. 2013 Attachment Sequence No. 26 Identifying number

Name(s) shown on tax return

Total Forms Filed = 276,271

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

1	bescription of properties (show type, location, and date ac the same casualty or theft.	quirec	for each prop	erty).	Use a sep	arate line	e for each prop	berty los	st or damaged f	rom
	Property A									
	Property B									
	Property C									
	Property D									
			Α		E	3	С		D	
2	Cost or other basis of each property	2								
3	Insurance or other reimbursement (whether or not you									
	filed a claim) (see instructions)	3								
	Note: If line 2 is more than line 3, skip line 4.									
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year .	4								
5	Fair market value before casualty or theft	5								
	Fair market value after casualty or theft	6								
	Subtract line 6 from line 5	7								
8	Enter the smaller of line 2 or line 7	8								
9	Subtract line 3 from line 8. If zero or less, enter -0	9								
10	Casualty or theft loss. Add the amounts on line 9 in column	ns A th	nrough D					10		
11	Enter the smaller of line 10 or \$100							11		
12	Subtract line 11 from line 10							12		
	Caution: Use only one Form 4684 for lines 13 through 18.									
13	Add the amounts on line 12 of all Forms 4684							13	3,553,601	
14	Add the amounts on line 4 of all Forms 4684							14	17,200	
15	• If line 14 is more than line 13, enter the difference here a complete the rest of this section (see instructions).	nd on	Schedule D. D	o not	١			15	11,752	
	• If line 14 is less than line 13, enter -0- here and go to line	916.			Ì					
	• If line 14 is equal to line 13, enter -0- here. Do not comp	lete th	e rest of this se	ection	. J					
16	If line 14 is less than line 13, enter the difference							16	3,548,154	
17	Enter 10% of your adjusted gross income from Form 1040 instructions							17	5,092,831	
18	Subtract line 17 from line 16. If zero or less, enter -0 Also Form 1040NR, Schedule A, line 6. Estates and trusts, enter return	r the r	esult on the "O	ther d	eductions	" line of y	our tax	18	2,522,931	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12997O

Form **4684** (2013)
2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form	4684 (2013)		nment Sequence			a mes						Page 2
	(s) shown on tax return. Do not enter name and identifying number i								Identif	ying nu	Imber	Faye Z
SEC	TION B—Business and Income-Producing P	_	-									
Par	Casualty or Theft Gain or Loss (Use a s	separ	ate Part I fo	r eac	ch (casualty	or the	eft.)			
19	Description of properties (show type, location, and date ac	•				•			• •		•	
	from the same casualty or theft. See instructions if claimi	ng a lo	oss due to a P	onzi-	typ	e investme	ent sch	nem	e and Sec	ction C	is not comp	pleted.
	Property A											
	Property C											
	Property D											
							Prop	erti	es			
			Α			В			С		D	
20	Cost or adjusted basis of each property	20										
21	Insurance or other reimbursement (whether or not you											
	filed a claim). See the instructions for line 3	21										
	Note: If line 20 is more than line 21, skip line 22.											
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except											
	as provided in the instructions for line 33. Also, skip lines 23											
	through 27 for that column. See the instructions for line 4 if line											
	21 includes insurance or other reimbursement you did not											
00	claim, or you received payment for your loss in a later tax year	22			-							
	Fair market value before casualty or theft Fair market value after casualty or theft	23 24			-							
24 25	Subtract line 24 from line 23	24										
26	Enter the smaller of line 20 or line 25	26										
	Note: If the property was totally destroyed by casualty or											
	lost from theft, enter on line 26 the amount from line 20.											
27	Subtract line 21 from line 26. If zero or less, enter -0-	27										
28	Casualty or theft loss. Add the amounts on line 27. Enter the	he tota	al here and on	line 29	9 01	line 34 (se	e instr	uct	ons)	28		
Par	Summary of Gains and Losses (from se	epara	te Parts I)			.,		asu	alties or the		(c) Gains	from
	(a) Identify casualty or theft				(i)	Trade, busi rental or roy			(ii) Incomproducing		casualties or includible in i	
						property		er	nployee pro	perty		
	Casualty or Theft	OT P	roperty He	a Or		Year or L		1				
29					$\frac{1}{1}$			(
30	Totals. Add the amounts on line 29			30	()	()		
30	Combine line 30, columns (b)(i) and (c). Enter the net gain of)7 line 14			707 io	,		
31	not otherwise required, see instructions	•								31	16,881	
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter							cher	lule A			
	(Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and en											
	A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estat								ructions	32		
	Casualty or Theft o									1		_
	Casualty or theft gains from Form 4797, line 32			• •						33	1,753	
34					1)	(
05	Total losses. Add amounts on line 34, columns (b)(i) and (b			25	1	10 475)	(5,439			
35 36	Total gains. Add lines 33 and 34, columns (b)(i) and (b)								,) 36	8.222	
37	Add amounts on line 35, columns (b)(i) and (b)(ii)									37	23,851	
38	If the loss on line 37 is more than the gain on line 36:	•••		•	•		•	•		01	23,001	
	Combine line 35, column (b)(i) and line 36, and enter the ne partnerships) and S corporations, see the note below. All 4797 is not otherwise required, see instructions.	others	, enter this am	ount c	on F	orm 4797,	line 14	4. IŦ	Form	38a	18.351	
Ł	Enter the amount from line 35, column (b)(ii) here. Individu										10,001	
	Schedule A (Form 1040), line 28, or Form 1040NR, Schedu	ule A, I	ine 14, and en	iter the	e ar	nount from	prope	erty	used as			
	an employee on Schedule A (Form 1040), line 23, or Forn the "Other deductions" line of your tax return. Partnership											
	see the note below. Electing large partnerships, enter on F	form 1	065-B, Part II,	line 1	1	· · · ·				38b	5,836	
39	If the loss on line 37 is less than or equal to the gain on line (except electing large partnerships), see the note below. All									39	7,915	
	Note: Partnerships, enter the amount from line 38a, 38b, o S corporations, enter the amount from line 38a or 38b on F	r line 3	39 on Form 10	65, Sc	che	dule K, line						÷

Form	4684 (2013)	Attac	nment Sequence	No. 2	26				F	Page 2	
Name	(s) shown on tax return. Do not enter name and identifying number i	f show	n on other side.				Identif	ying nu	umber		
SEC	TION B—Business and Income-Producing P	rope	rtv								
Par				r eac	h casualty	or the	eft.)				
-	Description of properties (show type, location, and date ac				`		,	ty lost	or damaged		
	from the same casualty or theft. See instructions if claimin	ng a le	oss due to a P	onzi-	type investme	ent sch	eme and Sec	ction C	c is not compl	eted.	
	Property A										
	Property B										
	Property C										
						Prope	erties				
			Α		В		С	D			
20	Cost or adjusted basis of each property	20									
21											
	filed a claim). See the instructions for line 3	21									
22	Note: If line 20 is more than line 21, skip line 22. Gain from casualty or theft. If line 21 is more than line 20, enter										
~~~	the difference here and on line 29 or line 34, column (c), except										
	as provided in the instructions for line 33. Also, skip lines 23										
	through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not										
	claim, or you received payment for your loss in a later tax year	22									
	Fair market value <b>before</b> casualty or theft	23									
24	Fair market value after casualty or theft	24									
25	Subtract line 24 from line 23	25									
26	Enter the <b>smaller</b> of line 20 or line 25	26									
	<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.										
27	Subtract line 21 from line 26. If zero or less, enter -0-	27				<u> </u>					
28				ine 29	`````		uctions) asualties or the	28			
Par	Summary of Gains and Losses (nom se	epara			(i) Trade, bus		(ii) Incom		(c) Gains front casualties or t		
	(a) Identify casualty or theft				rental or roy property	alty	producing employee pro	and perty	includible in in	come	
	Casualty or Theft	of P	roperty Hel	d Or	e Year or	Less					
29					(	)	(	)			
					(	)	(	)			
30	Totals. Add the amounts on line 29	· ·	· · · · [	30	(	)	(	)			
31	Combine line 30, columns (b)(i) and (c). Enter the net gain of otherwise required, see instructions					If Form	n 4797 is	31	-166,032		
20	Enter the amount from line 30, column (b)(ii) here. Individuals, enter					••••••••••••••••••••••••••••••••••••••		31	-100,002		
32	(Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and er				<b>.</b>	-					
	A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estat	es and	trusts, partnersh	nips, ar	nd S corporation	ns, see	instructions	32			
	Casualty or Theft o										
	Casualty or theft gains from Form 4797, line 32							33	40,494		
34					(	)	(	)			
25	Total losses. Add amounts on line 34, columns (b)(i) and (b	) <i>(ii)</i>		25	( 101 701	)					
35 36	Total gains. Add lines 33 and 34, columns (b)(i) and (b)				· · · · · · · · · · · · · · · · · · ·		( 741,720	36	191,679		
37								37	1,166,520		
38	If the loss on line 37 is <b>more</b> than the gain on line 36:								1,100,020		
a	Combine line 35, column (b)(i) and line 36, and enter the ne partnerships) and S corporations, see the note below. All	others	, enter this ame	ount c	on Form 4797,	line 14	If Form	38a	412 620		
ł	4797 is not otherwise required, see instructions							000	-412,629		
	Schedule A (Form 1040), line 28, or Form 1040NR, Schedu	ule A,	ine 14, and en	ter the	e amount from	prope	rty used as				
	an employee on Schedule A (Form 1040), line 23, or Form the "Other deductions" line of your tax return. Partnership										
	see the note below. Electing large partnerships, enter on F						• • • •	38b	733,198		
39	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line (except electing large partnerships), see the note below. All							39	179,233		
	<b>Note:</b> Partnerships, enter the amount from line 38a, 38b, o S corporations, enter the amount from line 38a or 38b on F	r line 3	39 on Form 106	65, Sc	hedule K, line						

112

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

Form 4684 (2013)

Name(s) shown on tax return

Identifying number

SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

Par	Computation of Deduction				
40	Initial investment	40			
41	Subsequent investments (see instructions)	41			
42	Income reported on your tax returns for tax years prior to the discovery year				
	(see instructions)	42			
43	Add lines 40, 41, and 42	43			
44	Withdrawals for all years (see instructions)	44			
45	Subtract line 44 from line 43. This is your total qualified investment	45			
46	Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you				
	have potential third-party recovery	46			
47	Multiply line 46 by line 45	47			
48	Actual recovery	48			
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49			
50	Add lines 48 and 49. This is your total recovery	50			
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on				
	line 28. Do not complete lines 19-27 for this loss. Then complete Section B, Part II	51	5,513		
Par	Required Statements and Declarations (See instructions.)				

• I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

Name of individual or entity

Taxpayer identification number (if known)

Address

• I have written documentation to support the amounts reported in Part I of this Section C.

• I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.

• If I have determined the amount of my theft loss deduction using .95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.

• I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.

• If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

Form 4684 (2013)

Form 4684 (2013)

Name(s) shown on tax return

Identifying number

#### SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

Part	Computation of Deduction				
40	Initial investment	40			
41	Subsequent investments (see instructions)	41			
42	Income reported on your tax returns for tax years prior to the discovery year				
	(see instructions)	42			
43	Add lines 40, 41, and 42	43			
44	Withdrawals for all years (see instructions)	44			
45	Subtract line 44 from line 43. This is your total qualified investment	45			
46	Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you				
	have potential third-party recovery	46			
47	Multiply line 46 by line 45	47			
48	Actual recovery	48			
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49			
50	Add lines 48 and 49. This is your total recovery	50			
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on				
	line 28. Do not complete lines 19-27 for this loss. Then complete Section B, Part II	51	709,721		
D	Dequired Statements and Declarations (Conjusting)				

Part II Required Statements and Declarations (See instructions.)

• I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

Name of individual or entity

Address

Taxpayer identification number (if known)

• I have written documentation to support the amounts reported in Part I of this Section C.

• I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.

• If I have determined the amount of my theft loss deduction using .95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.

• I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.

• If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

Form 4684 (2013)

Page 3

2013 Line Item Estimates—All figures are estimates based on samples,	
Number of returns filed for selected lines	
Sales of Business Property	OMB No. 1
	Number of returns filed for selected lines

OMB No.	1545-0184

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

20

3

Attach to your tax return.

Department of the Treasury Internal Revenue Service

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

Sequence No. 27 Identifying number

Attachment

Name(s) shown on return

Total Forms Filed = 3,297,550

Enter the gross proceeds from sales or exchanges reported to you for 2013 on Form(s) 1099-B or 1099-S (or

substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . . . . . . 1

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

2	(a) Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or o basis, plu improvements expense of s	s s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
								2,379,145
3	Gain, if any, from Form 468	,					3	7,740
4	Section 1231 gain from inst	allment sales from	Form 6252, line 26	6 or 37			4	232,735
5	Section 1231 gain or (loss) f	from like-kind exch	anges from Form	8824			5	4,757
6	Gain, if any, from line 32, fro	om other than casu	alty or theft				6	492,684
7	Combine lines 2 through 6.	Enter the gain or (le	oss) here and on t	he appropriate line a	as follows:		7	2,891,515
	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	skip lines 8 and 9 stured in an earlier	<ol> <li>If line 7 is a gai year, enter the g</li> </ol>	in and you did not ł gain from line 7 as	nave any prior year s	section 1231		
8	Nonrecaptured net section	1231 losses from p	rior years (see ins	tructions)			8	295,410
9	Subtract line 8 from line 7. I	f zero or less, ente	r -0 If line 9 is ze	ero, enter the gain fro	om line 7 on line 12 k	below. If line		
	9 is more than zero, enter	the amount from I	ine 8 on line 12 b	pelow and enter the	gain from line 9 as	a long-term		
	capital gain on the Schedule						9	140,715
	rt II Ordinary Gains a			/				
10	Ordinary gains and losses n	ot included on line	s 11 through 16 (ir	nclude property held	1 year or less):			
								454,612
11	Loss, if any, from line 7.						11	( 1,123,084
12	Gain, if any, from line 7 or a	mount from line 8,	if applicable .				12	295,410
13	Gain, if any, from line 31						13	478,924
14	Net gain or (loss) from Form	14684, lines 31 and	138a				14	13,663
15	Ordinary gain from installme	ent sales from Form	n 6252, line 25 or 3	36			15	484
16	Ordinary gain or (loss) from	like-kind exchange	s from Form 8824	L			16	3,251

17 . . . . . . 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part

of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 130861

2,109,914 Form 4797 (2013)

*

2,109,916

17

18a

18b

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

1

	2013			igures are estin es filed (in thou				115			
	4707			isiness Prop		, 	OM	B No. 1545-0184			
Form	4797			rsions and Reca		-					
		(Also III)	Jnder Sections	5 179 and 280F(	b)(2))		Ĺ	2013			
	ment of the Treasury I Revenue Service	rmation about Fo		to your tax return. eparate instruction	s is at <i>www.irs.gov</i>	/form4797.	Attachment Sequence No. <b>27</b>				
Nam	e(s) shown on return		1 0 007 550			Identifying	numbe	r			
		Total Forms Fil									
1	Enter the gross proceeds substitute statement) that						1				
Pa							sions	From Other			
	Than Casualty o	or Theft—Most	Property Hel	d More Than 1		,					
2	(a) Description of property							(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)			
	Gain, if any, from Form 468	4 line 20					2	53,714,617			
3 4	Section 1231 gain from inst	,					3	<u> </u>			
5	Section 1231 gain or (loss) t						5	772,636			
6	Gain, if any, from line 32, fro		U				6	29,282,019			
7	Combine lines 2 through 6.		2				7	89,624,127			
•	Partnerships (except elec	<b>U</b> ,	,					00,021,127			
	instructions for Form 1065,										
	<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.										
8	Nonrecaptured net section						8	14,040,333			
9	Subtract line 8 from line 7. I	f zero or less, ente	r -0 If line 9 is ze	ero, enter the gain fro	m line 7 on line 12 b	elow. If line					
·	9 is more than zero, enter										
	capital gain on the Schedul				<u></u>		9	21,743,499			
Par											
10	Ordinary gains and losses n	ot included on line	s 11 through 16 (ir	nclude property held	1 year or less):						
								12 /21 77/			
44	Loop if any from line 7						44	(3,431,774)			
11 12	Loss, if any, from line 7. Gain, if any, from line 7 or a						11 12	( <u>22,291,154</u> ) 3,388,765			
13							13	6,915,657			
14	Net gain or (loss) from Form						14	-102,210			
15	Ordinary gain from installme						15	77,150			
16	Ordinary gain or (loss) from						16	131,652			
17	Combine lines 10 through 1						17	1,551,635			
18	For all except individual ret										
	and b below. For individual										
а	If the loss on line 11 includes	a loss from Form	1684, line 35, colur	nn (b)(ii), enter that pa	art of the loss here. E	nter the part					
	of the loss from income-pro-				· · · · · · · · · · · · · · · · · · ·						
	used as an employee on Sch						18a	*			
	Redetermine the gain or (los			iy, on line 18a. Enter		040, line 14	18b	1,551,799			
For F	Paperwork Reduction Act N	lotice, see separa	te instructions.		Cat. No. 13086I			Form <b>4797</b> (2013)			

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

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

Form 4797 (2013)

	<b>t III</b> Gain From Disposition of Property Und (see instructions)			.50, 1252, 1254,			
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255	5 prope	rty:		(b) Date acq (mo., day, y		(c) Date sold (mo., day, yr.)
A							
B							
D							
	These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property	C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20					
20 21	Cost or other basis plus expense of sale	20					
22	Depreciation (or depletion) allowed or allowable.	22					
23	Adjusted basis. Subtract line 22 from line 21.	23					
20		20					
24	Total gain. Subtract line 23 from line 20	24					
25	If section 1245 property:						
а	Depreciation allowed or allowable from line 22	25a					
b	Enter the <b>smaller</b> of line 24 or 25a	25b	501,560				
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.						
а	Additional depreciation after 1975 (see instructions)	26a					
	Applicable percentage multiplied by the <b>smaller</b> of line						
	24 or line 26a (see instructions)	26b					
С	Subtract line 26a from line 24. If residential rental property <b>or</b> line 24 is not more than line 26a, skip lines 26d and 26e	26c					
	Additional depreciation after 1969 and before 1976.	26d					
е	Enter the smaller of line 26c or 26d	26e					
	Section 291 amount (corporations only)	26f					
g	Add lines 26b, 26e, and 26f	26g	16,936				
27	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).	07.					
	Soil, water, and land clearing expenses	27a					
	Line 27a multiplied by applicable percentage (see instructions) Enter the <b>smaller</b> of line 24 or 27b	27b					
		27c					
28	If section 1254 property:						
а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see						
_	instructions)	28a					
	Enter the <b>smaller</b> of line 24 or 28a	28b	1,016				
29	If section 1255 property:						
	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a					
	Enter the <b>smaller</b> of line 24 or 29a (see instructions) .	29b	*				
Sun	mary of Part III Gains. Complete property colun	nns A	through D throug	gn line 29b befor	e going to lir	1e 30.	I
30	Total gains for all properties. Add property columns A thro	ugh D,	line 24			30	790,188
31	Add property columns A through D, lines 25b, 26g, 27c, 28					31	478,919
32	Subtract line 31 from line 30. Enter the portion from casu other than casualty or theft on Form 4797, line 6			1, line 33. Enter the		32	494,314
Par	t IV Recapture Amounts Under Sections 17 (see instructions)	'9 and	I 280F(b)(2) Wh	en Business Us	se Drops to	50%	or Less
					(a) Section 179	on	(b) Section 280F(b)(2)

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

Form 4797 (2013)

Pa	t III Gain From Disposition of Property Und (see instructions)	ler Se	ctions 1245, 12	50, 1252, 1	254,	and 1255		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255	5 prope	erty:			(b) Date acqu (mo., day, y		(c) Date sold (mo., day, yr.)
A	·							
B								
C	-							
D								
	These columns relate to the properties on lines 19A through 19D		Property A	Property	В	Property	С	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21	23						
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a						
b	Enter the smaller of line 24 or 25a	25b	7,347,432					
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions) .	26a						
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b						
С	Subtract line 26a from line 24. If residential rental property <b>or</b> line 24 is not more than line 26a, skip lines 26d and 26e	26c						
d	Additional depreciation after 1969 and before 1976.	26d						
е	Enter the smaller of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g	179,550					
27	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
	Line 27a multiplied by applicable percentage (see instructions)	27b						
C	Enter the <b>smaller</b> of line 24 or 27b	27c						
28	If section 1254 property:							
а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a						
b	Enter the <b>smaller</b> of line 24 or 28a	28b	122,312					
29	If section 1255 property:							
а	Applicable percentage of payments excluded from							
	income under section 126 (see instructions)	29a						
	Enter the <b>smaller</b> of line 24 or 29a (see instructions) .	29b	*				6.7	
Sun	mary of Part III Gains. Complete property colun	nns A	through D throug	h line 29b b	petore	e going to lin	e 30.	
30	Total gains for all properties. Add property columns A thro	ough D,	line 24				30	36,238,168
31	Add property columns A through D, lines 25b, 26g, 27c, 24					F	31	6,915,657
32	Subtract line 31 from line 30. Enter the portion from casu							
Par			1 280F(b)(2) Wh				32 50%	29,322,511 or Less
						(a) Sectio 179	n	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable	in prior	vears.		33			
34	Recomputed depreciation (see instructions)		•		34			

Recapture amount. Subtract line 34 from line 33. See the instructions for where to report 35

117

35

Fam	118	2013 Line It		stimates—All fi umber of returr	•		stimates based on sa selected lines	mples,		
Nameligi alsoes on tax return         Your social security number           Total Forms Filed = 551,012         Total Forms Filed = 551,012         Total Forms Filed = 551,012           A         Did you actively participate in the operation of this farm during 2013 (see instructions)?         Image of the operative distributions (from) 109 - PATR]         Nameligitation of this farm during 2013 (see instructions)?         Image of the operative distributions (from) 109 - PATR]         Nameligitation of the equivalent.           1         Income from production of livestock, produce, grains, and other orops.         2         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         2         3         2         3         3         2         3         3         2         3         3         2         3         3         2	Departm	ent of the Treasury		ock Shares (Not Ca (Income not subj ► Attach to For	ash) Rece ect to sel rm 1040 c	eived If-em or For	by Landowner (or Sub-Less ployment tax) m 1040NR.		201C	3
Total Forms Filed = 551.012         Yes         No           4         0id you actively participate in the operation of this farm during 2013 (see instructions)?         Yes         No           2         Corporative disributions (Form(s) 1099-PATR)         2a         104,660         2b Taxble amount         2b           3         A gricultural program spremets (see instructions):         3b Taxble amount         2b         2ct (abs amount)         2b         2d (abs amount)           4         CCC loars forfield         4b         4c         4c         4c         4c           5         Crop insurance proceed and federal corp (see instructions):         4a (abs amount)         4a (abs amount)         4c         4c           6         Crop insurance proceeds and federal corp (see instructions):         4a (abs amount)						uctio	15 15 at www.irs.gov/10/11/4			57
Total Forms Filed = 551.012         Yes         No           4         0id you actively participate in the operation of this farm during 2013 (see instructions)?         Yes         No           2         Corporative disributions (Form(s) 1099-PATR)         2a         104,660         2b Taxble amount         2b           3         A gricultural program spremets (see instructions):         3b Taxble amount         2b         2ct (abs amount)         2b         2d (abs amount)           4         CCC loars forfield         4b         4c         4c         4c         4c           5         Crop insurance proceed and federal corp (see instructions):         4a (abs amount)         4a (abs amount)         4c         4c           6         Crop insurance proceeds and federal corp (see instructions):         4a (abs amount)									-	
A       Did you actively participate in the operation of this farm during 2013 (see instructions)?       Image: Second S			Total I	Forms Filed - 551	012			Employer	ID number (EIN), if a	ny
Part       Gross Farm Rental Income – Based on Production. Include amounts converted to cash or the equivalent.         1       Income from production of livestock, produce, grains, and other crops.       2b Taxable amount         2a       Cocperative distributions (Form(s) 1099-PATR)       2a 104.860       3b Taxable amount         3b       Agricultural program apwinertis (see instructions):       3b Taxable amount       3b 244.979         3b       CCC Loans forfield       4b       4c 4c         5       Crop insamce proceeds and federal crop disaster payments (see instructions):       4c 4c         6       Other income, including federal and state gasoline or fuel tax credit or refund (see instructions):       5d 4a         7       Gross farm rental neome. Add amounts in the right column for lines 1 through 6. Enter the tota here and on Schedule E form 1040, line 42.       5d 4a         7       Gross farm rental neome. Add amounts in the right column for lines 1 through 6. Enter the tota here and on Schedule E form 1040, line 42.       5d 1000000000000000000000000000000000000	Δ				•	2013	(see instructions)?			
1       Income from production of livestock, produce, grains, and other crops.       1       267.507         2a       Cooperative distributions (Form(s) 1099-PATR)       2a       104.860       2b       3b         3a       Agricultural program spyments (see instructions):       3b       244.979       3b       Taxable amount         3b       CCC loans forfelted       4b       4c       4c       4c         5       Crop insurance proceeds and federal crop disaster payments (see instructions):       5b       5b       43.057         6       Other income, including federal and state agosine or fuel tax credit or refund (see instructions):       5c       4d       3c         7       Gross farm rental income. Add amounts in the right column for lines 1 through 5. Enter the total here and on Schedule E form 1040, line 42.       21       Persion and profitistic form 1040, line 42.         9       Chemicals.       9       70.971       21       Persion and profitistic plans.       21         10       Conservation expenses (see instructions).       11       49.499       b       Chemicals.       21       Persion and profitistic plans.       21       12       1       1         11       14.94.999       b       Chemicals.       21       Scheduel F form 1040, line 42.       22       22       22										
2a       Cooperative distributions (Form(s)) 1039-PATR)       2a       104.860       2b       2b         3a       Apricultural program payments (see instructions):       a       2b       a       3b       241.979       3b       Taxable amount       3b       241.605         4a       Commodity Gredit Corporation (CCC) loans (see instructions):       a       Coll class reported under election       4a       4a         5       Corpo insurance proceeds and federal crop disaster payments (see instructions):       a       Amount received in 2013       5b       43.057         6       Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)       5d       3d       3d       5d         7       Greas farm rental income, Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule F (form 1040), line 42.       7       521.534         9       Conservation expenses (see instructions).       11       45.40.20       22       Pension and profitsharing plans       21       *         10       Conservation expenses (see instructions).       11       49.499       23       Becalis and maintenance 24       22.5       22       152.009         12       Deprociation and sactin 17.9       24       Secda and plants .       21       *       23	Part	Gross Farm Rental Inc	ome-	-Based on Pro	auction	<b>n.</b> In	ciude amounts convert	ed to cas	in or the equiva	lient.
3a       Agricultural program payments (see instructions):       3a       244,979       3b       3b       2x41,805         4       Commodity Credit Corporation (CCC) lears (see instructions):		-		-		-			267,507	
4       Commodity Oredit Corporation (CCC) loans (see instructions):       a       a       a         a       CCC loans reported under election       the       4a       a         b       CCC loans reported under election       the       4c       the         c       Crop insurance proceeds and federal crop disaster payments (see instructions):       a       Amount received in (2013)       the       the         c       If election to defer to 2014 is attached, check here here for fueld (see instructions)       5d       dot       dot       dot         f       Other income, including federal and stace agooline or fuel tax credit or refund (see instructions)       fd       fd       fd         f       Corser and ruck expenses (see instructions). Also attch Form 4562       8       54.020       22       Pension and profitsharding expenses       21       -         f       Custom hire (inachine work).       11       49.499       23       Repairs and minitenance expense deduction not called elswhere .       12       174.745       23       Ferains and parts .       23       152.009         f       Custom hire (inachine work).       11       49.499       24       Sectard plants .       23       152.009       24       152.009         f       Deprociation and section 17.9       exp				· · · · · · · · · · · · · · · · · · ·	,				241 605	
a       CCC loans reported under election       4b       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •       •				·	,	019		30	241,000	+
5       Crop insurance proceeds and federal crop disaster payments (see instructions):       a       Amount received in 2013								4a	*	
a Amount received in 2013       ba       46,295       jb       jb       43,057         c       If election to defer to 2014 is attached, check here ▶       jd       jd       jd         7       Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.       jd       jd       jd         8       Car and truck expenses (see Schedule F (Form 1040)       jn       jd       jd       jd       jd         9       Chemicals.	b	CCC loans forfeited			*		4c Taxable amount	4c		
c       Industrictions       10000         c       Industrictions       10000         6       Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)       5d         7       Gross farm rental income. Add anounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.       1         8       Car and truck expenses (see Schedule F (Form 1040), line 42.       21       Pension and profit-sharing plans.         9       Chemicals.       9       70.971       2       Pension and profit-sharing plans.       21         10       Conservation expenses (see instructions).       10       11.556       22       Ren aria and maintenance equipment (see instructions).       23       Repairs and maintenance 24       61.821         21       Depreciation and section 179 expense deduction not claimed elsewhere .       12       174.745       25       Storage and warehousing 26       85.153         13       Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).       13       *       28       14       16.290       29       Veterinary, breeding, and medicine .       26       85.153       27       378.863       27       378.863       27       378.863       27       378.863       27       378.863       27 <t< td=""><td>5</td><td>• •</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	5	• •								
6       Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)       6       232,110         7       Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42					- , -			00	43,057	+
7       Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.       7       521,534         PartIII Expenses – Farm Rental Property. Do not include personal or living expenses.         8       Car and truck expenses (see Schedule F (form 1040), line 42.       21       Pension and profitshanting plans       21         9       Chemicals.       9       70,971       a       Vehicles, machinery, and equipment (see linstructions).       22         10       Conservation expenses (see instructions)       10       11,556       a       Vehicles, machinery, and equipment (see linstructions).       23       Repairs and maintenance       23       152.009       24       61,821       25       152.009       24       61,821       25       152.009       24       61,821       25       152.009       24       61,821       25       152.009       24       61,821       25       152.009       24       61,821       25       152.009       24       61,821       25       152.009       24       61,821       25       152.009       24       61,821       25       152.009       24       61,821       25       152.009       24       61,821       25       153       152.009       24       16       1				,					232 110	+
PartII       Expenses – Farm Rental Property. Do not include personal or living expenses.         8       Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562 as instructions). Also attach Form 4562 as 54,020       21       Pension and profitsharing plans									,o	+
8       Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562 9       2       Pension and profit- sharing plans       21       Pension and profit- sharing plans       21       *         9       Chemicals       9       70,971       2       Rent or lease: a V schicles, machinery, and equipment (see instructions)       22       Rent or lease: a V schicles, machinery, and equipment (see instructions)       22a         12       Depreciation and section 179 expense deduction not claimed elsewhere       10       11,556       15       23       152,009         13       Employee benefit programs other than on line 21 (see Schedule F (form 1040) instructions)       12       174,745       26       Supplies       27       378,863         14       Feed       14       16,290       29       Veterinary, breeding, and medicine       29       26       85,153         15       Fortight and trucking       16       30       Other expenses (specify):       30a       29       30a         18       Insurance (other than health).       18       25,0187       a       30a       30a         19       Interest: a Mortgage (paid to banks, etc.)       19       33,315       d       30a       30a         14       Total expenses. Add lines 8 through 30g (see instructions) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>521,534</td><td></td></t<>									521,534	
8       Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562 9       2       Pension and profit- sharing plans       21       Pension and profit- sharing plans       21       *         9       Chemicals       9       70,971       2       Rent or lease: a V schicles, machinery, and equipment (see instructions)       22       Rent or lease: a V schicles, machinery, and equipment (see instructions)       22a         12       Depreciation and section 179 expense deduction not claimed elsewhere       10       11,556       15       23       152,009         13       Employee benefit programs other than on line 21 (see Schedule F (form 1040) instructions)       12       174,745       26       Supplies       27       378,863         14       Feed       14       16,290       29       Veterinary, breeding, and medicine       29       26       85,153         15       Fortight and trucking       16       30       Other expenses (specify):       30a       29       30a         18       Insurance (other than health).       18       25,0187       a       30a       30a         19       Interest: a Mortgage (paid to banks, etc.)       19       33,315       d       30a       30a         14       Total expenses. Add lines 8 through 30g (see instructions) <t< td=""><td>Part</td><td>Expenses – Farm Rent</td><td>al Pro</td><td>perty. Do not i</td><td>include</td><td>pers</td><td>onal or living expenses</td><td></td><td></td><td></td></t<>	Part	Expenses – Farm Rent	al Pro	perty. Do not i	include	pers	onal or living expenses			
Schedule F (Form 1040)         a         54,020         22         Rent or lease:         21         *           10         Conservation expenses (see instructions).         9         70:971         a         Vehicles, machinery, and equipment (see instructions).         22a         22a           11         Custom hire (machine work).         11         49;499         b         Other (land, animals, etc.)         23         Repairs and maintenance instructions).         23         152:009         23         152:009         23         152:009         24         Seeds and plants<.						-				
instructions). Also attach Form 4562       8       54,020       22       Rent or lease:       a       Vehicles, machinery, and quipment (see instructions).         9       Conservation expenses (see instructions)       10       11,556       a       Vehicles, machinery, and quipment (see instructions).       22a         12       Depreciation and section 179 expense deduction not claimed elsewhere .       11       49,499       b       Other (and, animals, etc.)       23       Repairs and maintenance 24       Seeds and plants .       24       61,821         13       Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).       13       *       26       Supplies       27       378,863         14       Feed       .       15       100,340       and medicine       28       Veterinary, breeding, and medicine       29       28       28       28       28       29       28       29       29       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20 <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>21</td> <td>*</td> <td></td>	0							21	*	
10       Conservation expenses (see instructions)       10       11,556       equipment (see instructions)       22a         11       Custom hire (machine work)       11       49,499       b       Other (land, animals, etc.)       22b         12       Depreciation and section 179 expense deduction not claimed elsewhere       12       174,745       25       Storage and warehousing       26       Supplies       27       Taxes       27       378,863       25       26       85,153       27       378,863       28       28       28       29       26       85,153       27       378,863       28       29       28       28       28       28       28       29       28       28       29       20       20       20       21       30,30       20       20       21       30,30       30       30a       30a <t< td=""><td></td><td></td><td>8</td><td>54,020</td><td></td><td>22</td><td>Rent or lease:</td><td></td><td>·</td><td>+</td></t<>			8	54,020		22	Rent or lease:		·	+
instructions)       10       11,556       instructions)       22a         11       Custom hire (machine work)       11       49,499       b       Other (land, animals, etc.)       22b         12       Depreciation and section 179 expense deduction not claimed elsewhere       12       174,745       23       Repairs and maintenance       24       64,821         13       Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).       11       16,290       25       Storage and warehousing       26       85,153         14       Feed       11       10,340       28       Utilities       28       28       29       28         15       Fertilizers and lime       15       100,340       30       Other expenses (specify):       29       29       29       29         18       Insurance (other than health).       18       250,187       a       300       30d			9	70,971		а		ł		
11       Custom hire (machine work).       11       49,499       b       Other (land, animals, etc.)       22b         12       Depreciation and section 179 expense deduction not claimed elsewhere	10									
12       Depreciation and section 179 expense deduction not claimed elsewhere	44					h		-		+
expense deduction not claimed elsewhere				49,499			-	,	152,009	+
claimed elsewhere       12       174,745       25       Storage and warehousing       25       25       Storage and warehousing       25       26       85,153       27       378,863       27       378,863       27       378,863       28       29       Veterinary, breeding, and medicine       28       29       29       20       29       29       20       29       29       20       29       20       29       20       29       20       29       20       29       20       20       29       20       20       29       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20	12	•					•			+
than on line 21 (see Schedule F (Form 1040) instructions). 13 * 27 Taxes. 27 378,863   14 Feed 14 16,290 29 Veterinary, breeding, and medicine 28 29   15 Fertilizers and lime 15 100,340 30 Other expenses (specify): 29 29 29   16 Freight and trucking 16 30 Other expenses (specify): 30a 29   18 Insurance (other than health). 18 250,187 a 30a 30a   19 Interest: 19 44,130 c 30c 30d 30d   20 Labor hired (less employment credits) (see Schedule F (Form 1040) instructions). 19 38,315 d 30d 30g   31 Total expenses. Add lines 8 through 30g (see instructions) 31 464,234   32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34. 33 Yes No   34 If line 32 is a loss, check the box that describes your investment in this activity (see instructions). 33 Yes No   34a All investment is at risk. 34b Some investment is not at risk. 34b   35 Did you receive an applicable subsidy in 2013? (see instructions)   34 If line 32 is a loss, check the box that describes your investment in this activity (see instructions		•	12	174,745		25		25	,	+
(Form 1040) instructions).       13       *       28       Utilities       28       Utilities       28         14       Feed       14       16,290       29       Veterinary, breeding, and medicine       29       29         15       Fertilizers and lime       15       100,340       29       Veterinary, breeding, and medicine       29       29         16       Freight and trucking       16       30       Other expenses       29       29       0         17       Gasoline, fuel, and oil       17       98,755       9       0       0       0         18       Insurance (other than health).       18       250,187       a       30a       30b       30b         19       Interest:       b	13									
14       Feed       14       16,290       29       Veterinary, breeding, and medicine       29         15       Fertilizers and lime       15       100,340       30       Other expenses (specify):       30a         16       Freight and trucking       16       30       Other expenses (specify):       30a         17       Gasoline, fuel, and oil       17       98,755       a       30a       30a         19       Interest:       18       250,187       a       30a       30b       30a         20       Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)       19b       38,315       d       30d       30d       30d       30d       30g       30d       30				*	1 1				378,863	
15       Fertilizers and lime		. , ,		16 200				28		
16       Freight and trucking       16       10       30       Other expenses         17       Gasoline, fuel, and oil       17       98,755       a       30a         18       Insurance (other than health).       18       250,187       a       30a         19       Interest:       19       44,130       c       30c       50         a       Mortgage (paid to banks, etc.)       19b       38,315       d       30d       50         20       Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)       12,505       g       30g       30g       30g         31       Total expenses. Add lines 8 through 30g (see instructions)       12,505       g       30g       30g       30g         31       Total expenses. Add lines 8 through 30g (see instructions)       12,505       g       31       464,234         32       Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34       32       528,633         33       Did you receive an applicable subsidy in 2013? (see instructions)			-			29		29		
17       Gasoline, fuel, and oil       17       98,755       (specify):       30a         18       Insurance (other than health).       18       250,187       a       30a       30a         19       Interest:       a       b				100,010		30				+
18       Insurance (other than health).       18       250,187       a       30a         19       Interest:       a       b       30b       30c         a       Mortgage (paid to banks, etc.)       19a       44,130       c       30d       30d         b       Other       19b       38,315       d       30d       30d       30d         20       Labor hired (less employment credits) (see Schedule F (Form 1040) nistructions)       19b       38,315       d       30d       30				98,755			•			
a       Mortgage (paid to banks, etc.)       19a       44,130       c       30c       a         b       Other       19b       38,315       d       30d       a         20       Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)       19b       38,315       d       30d       a         31       Total expenses. Add lines 8 through 30g (see instructions)       .       .       .       .       30f       a         32       Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34       31       464,234         33       Did you receive an applicable subsidy in 2013? (see instructions)       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       . <td></td> <td></td> <td>18</td> <td></td> <td></td> <td>а</td> <td></td> <td></td> <td></td> <td><u> </u></td>			18			а				<u> </u>
b       Other			10	44 400						<b> </b>
20       Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)					+					+
credits) (see Schedule F (Form 1040) instructions)       20       12,505       f       30f         31       Total expenses. Add lines 8 through 30g (see instructions)			190	36,315				200		+
1040) instructions)						f		20f		+
<ul> <li>32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34.</li> <li>33 Did you receive an applicable subsidy in 2013? (see instructions)</li></ul>		1040) instructions)	20	12,505		g		30g		
<ul> <li>and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34.</li> <li>33 Did you receive an applicable subsidy in 2013? (see instructions)</li></ul>		-	•	•	,				464,234	
<ul> <li>33 Did you receive an applicable subsidy in 2013? (see instructions)</li> <li>34 If line 32 is a loss, check the box that describes your investment in this activity (see instructions)</li> <li>c You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40</li> <li>Nondeductible loss (+)/suspended loss carryover (-) =31,634</li> </ul>	32								F00 600	
34       If line 32 is a loss, check the box that describes your investment in this activity (see instructions)       34a □ All investment is at risk.         34b □ Some investment is not at risk.         34c □ 102,508	33				-		-			
<ul> <li>(see instructions)</li> <li>C You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40</li> <li>Nondeductible loss (+)/suspended loss carryover (-) =31,634</li> </ul>			-			-				at risk.
box you checked (see instructions). If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40 . Nondeductible loss (+)/suspended loss carryover (-) =31,634 <b>34c</b> 102,508				•				}		
before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40       Nondeductible loss (+)/suspended loss carryover (-) =31,634         34c       102,508	с									
(Form 1040), line 40         Nondeductible loss (+)/suspended loss carryover (-) =31,634         34c         102,508										
									102 509	
	For Pa			. ,	•	ded lo	• • • •	34C	,	<b>5</b> (2013)

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

(2013)

								ands of dollars)	npies,			110
Pareneg proven on tax relum         Your social security number           Total Forms Filed = 651,012         Image: Comparison of tax relum	Departm	1835 (Crop and	Livest	Farm Renta ock Shares (Not ( (Income not su ► Attach to F	<b>l Incor</b> Cash) R bject to orm 104	ne and leceived self-em 40 or For	Exper by Lan ployme m 1040	<b>1SES</b> Idowner (or Sub-Less ent tax) DNR.		20 Attachm	<b>13</b>	3
Income Filed = 551.012         Yes         Ves								J				<u> </u>
Income Filed = 551.012         Yes         Ves												
A       Did you actively participate in the operation of this farm during 2013 (see instructions)?       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □       □ <td></td> <td></td> <td>Total</td> <td>Forms Filed - 56</td> <td>1 012</td> <td></td> <td></td> <td></td> <td>Employe</td> <td>ID number (E</td> <td>IN), if an</td> <td><b>iy</b></td>			Total	Forms Filed - 56	1 012				Employe	ID number (E	IN), if an	<b>iy</b>
Part         Gross Farm Rental Income – Based on Production. Include amounts converted to cash or the equivalent.           1         Income from production of livestock, produce, grains, and other crops.         2b         Taxable amount           2a         Gooperative distributions (Form(s) 1099-PATR)         2a         833.672         2b         Taxable amount           3         Agricultural program apwrents [see instructions]:         2c         Taxable amount         3b         8006.494           5         Crop insome (see instructions):         4c         4c         4c         4c           5         Crop insome (see instructions):         5a         471.489         5b         7axable amount           6         Other income, including federal and state gasoline or fuel tax credit or refund (see instructions):         5d         6d         2.971.638           7         Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (from 1040), ine 42.         11.618.577         11.618.577           FartII         Expenses – Farm Rental Property. Do not include personal or living expenses         2a         300.762         12         Persion and profitisting plans.         2a         360.734           10         Custom hile (machine work).         11         20.206         13         2b         11.618.577 <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td>(</td> <td></td> <td></td> <td></td> <td></td> <td></td>					,		(					
1       income from production of livestock, produce, grains, and other crops.       1       6,436,408         2a       Cooperative distributions (Form(s) 1099-PATR)       2a       893,672       2b       2b       3b         3       Agricultural program payments (see instructions):       3b       1       6,436,408       2b       3b       800,694         4       Cormodity Credit Corporation (CCC) loans (see instructions):       3b       1       60,434       4c												
2a       Cooperative distributions (Form(s) 1099-PATR)       2a       983.672       2b       Taxable amount         3a       Apricultural program payments (see instructions):       3b       3b       3b       806.494         4a       Commodity Credit Corporation (CCC) loans (see instructions):       4c       Taxable amount       4a         5       Crop insurance proceeds and faderal crop disaster payments (see instructions):       4c       Taxable amount         6       Other income, including faderal and stabeds, check here here for 471.489       5b       Taxable amount         6       Other income, including faderal and stabed gasoline or relus to zeroit or refund (see instructions)       5d       428,962         7       Theleston to defer to 2014 is stabed amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.       7       11,1618,677         7       Conservation expenses (see instructions).       5       7       11,1618,677         8       Car and truck expenses (see instructions).       1       22,971.638       21       .         9       Chemicals.       1       20,066       .       .       21       .         10       Conservation expenses (see instructions).       1       22,067       23       Requis and maintenance and panofit stabil amount (see in	Part	Gross Farm Rental Inc	ome	-Based on Pr	oduct	t <b>ion.</b> In	clude	amounts converte	ed to ca	sh or the e	quival	ent.
3a       Agricultural program payments (see instructions):       3a       812.016       3b       3b       Taxable amount         4       Cormodity Credit Corporation (CCC) loars (see instructions):       4c       4c       4c         5       Corporation (CCC) loars (see instructions):       4c       4c       4c         5       Corporation CCC) loars (see instructions):       5d       5d       4c       4c         6       Other income, including federal and state gasoline or fuel tax credit or refund (see instructions):       5d       5d       22,971.633         7       Gross farm rental income. Add amounts in the right column for lines 1 through 5. Enter the tat hare and on Schedule E (form 1040), line 42.       7       11,618,577         PartII       Expenses – Farm Rental Property. Do not include personal or living expenses.       7       11,618,577         8       Car and truck expenses (see schedule E (form 1040), line 42.       21       Pension and profit-sharing plans	1	Income from production of lives	tock, j	oroduce, grains,	and ot	her crop	s		1	6,436,4	08	
4       Commodity Gredit Corporation (CCC) loans (see instructions):       4a       4a         6       CCC loans reported under election       4b       4c       4c         5       Crop insurance proceeds and federal crop disaster payments (see instructions):       4c       4c         6       Charas federal crop disaster payments (see instructions):       5d       428,962         6       Other income, including federal and stacked, check here >       5d       5d       5d         7       Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.       7       11,618,577         Fart1       Expenses - Farm Rental Property. Do not include personal or living expenses.       8       8       70,284       21       -         9       Chemicals.       10       28,006       11,618,577       22a       20         10       Conservation expenses (see instructions),       11       20,2670       b       b       Cher (ad, animals, etc.))       23       360,149       22a       360,149         12       Depreciation and section 179       23       Seeds and plants       24       363,734       22a       300,149       22a       300,149       22a       300,149       22a       300,149       22a	2a	Cooperative distributions (Form	s) 109	9-PATR) <b>2a</b>					2b			
a       CCC loans reported under election       4b       detection         b       CCC loans torfeited       4d       detection         c       Crop insurance proceeds and federal crop disaster payments (see instructions);       a       Amount received in 2013       5b       Taxable amount         c       If election to defer to 2014 is attached, check here b       5d       defered from 2012       6       248,962       5d       defered from 2012       6       2,971,638         c       Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.       feature       7       11,818,577         Carrand truck expenses (see Schedule F form 1040       g       70,284       21       Pension and profitinistructions).       g       defered from 1040         10       Conservation expenses (see instructions).       g       306,762       a       Vehicles, machinery, and equipment (see instructions).       22         11       Outsmit (see instructions).       fit       28,006       instructions).       23       Repairs and maintenance.       23       360,149       22       23       360,149       23       363,734       23       360,149       24       363,734       25       101,040       24       363,734       23 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td><b>3b</b> Taxable amount</td><td>3b</td><td>806,49</td><td>)4</td><td></td></td<>								<b>3b</b> Taxable amount	3b	806,49	)4	
b       CCC loans forteled       Image: CCC loans forteled					uctions	):			10	*		
5       Crop insurance proceeds and federal crop disaster payments (see instructions):       a       Amount received in 2013       b       b       b       b       b       b       b       b       b       b       b       b       b       b       b       b       b       b       d       b       d       b       d       b       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d       d		·		1		* • •	· ·	<b>4c</b> Taxable amount				
c       indection to defer to 2014 is attached, check here ▶       indection       indection       indection         6       Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)       indection       indection       indection         7       Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.       indection       indection       indection       indection         8       Car and truck expenses (see Schedule F (Form 1040), line 42.       indection       indection <td< td=""><td></td><td></td><td></td><td></td><td>yment</td><td>s (see in</td><td>struction</td><td></td><td></td><td></td><td></td><td></td></td<>					yment	s (see in	struction					
6       Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)       6       2.971.638         7       Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.       7       7       11.618,577         Part I Expenses – Farm Rental Property. Do not include personal or living expenses.         8       Car and truck expenses (see Schedule F (Form 1040), line 42.         9       Chemicals.       9       306,762       21       Pension and profit-sharing plans       21       -         10       Conservation expenses (see instructions).       11       202,670       b       Other (land, animals, etc.)       23       360,149         12       Depreciation and section 179       11       202,670       b       Other (land, animals, etc.)       23       360,149       24       363,734       25       101,040       23       360,149       25       101,040       23       360,149       25       101,040       24       363,734       25       101,040       27       Taxes       26       101,040       27       7       88       10       26       101,040       27       869,366       10       10       10       10       10       10	а	· ·				•			5b	428,96	62	
7       Gross fam rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.       7       11,618,577         PartII Expenses – Farm Rental Property. Do not include personal or living expenses.         8       Car and truck expenses (see Schedule F (Form 1040), line 42.       21       Pension and profitshand pr	С			·								
total here and on Schedule E (Form 1040), line 42.         Y         11,618,577           PartII         Expenses – Farm Rental Property. Do not include personal or living expenses.         Y         11,618,577           8         Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562 9         8         70,284         21         Pension and profit- sharing plans         22         Pension and profit- sharing plans         21         Pension and profit- sharing plans         21         Pension and profit- shar									-	2,971,6	38	
Part II       Expenses – Farm Rental Property. Do not include personal or living expenses.         8       Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562 B       8       70,284       21       Pension and profitsharing plans       21       *         10       Conservation expenses (see instructions)       8       70,284       22       Rent or lease:       21       *         10       Conservation expenses (see instructions)       9       306,762       a       Vehicles, machinery, and equipment (see instructions)       22       Repairs and maintenance         12       Depreciation and section 179 expense deduction not claimed elsewhere       12       1.002,703       23       Repairs and maintenance       23       360,149       24       363,734       25       101       24       363,734       25       101       24       363,734       25       101       24       363,734       26       101,040       12       1002,703       25       Storage and warehousing       26       101,040       12       1002,703       26       Supplies       27       Taxes       27       869,366       10       12       1002,703       25       Storage and warehousing       28       Utilities       28       Utilities       28       101       12	1			U U				0		11 618 4	577	
8       Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562       8       70,284       21       Pension and profit- sharing plans       21       *         9       Chemicals       9       306,762       a       Vehicles, machinery, and equipment (see instructions)       22       Rent or lease: a       24       sees: instructions)       22a         10       Conservation expenses (see instructions)       10       28,006       10       23       Repairs and maintenance         12       Depreciation and section 179 expense deduction not claimed elsewhere       12       1,002,703       25       Storage and warehousing         13       Employee benefit programs other than on line 21 (see Schedule F (form 1040) instructions).       14       37,968       29       Veterinary, breeding, and medicine       26       101,040         14       Feed       17       15       683,315       30       30       29       29       20         18       Insurance (other than health).       18       358,935       a       30d       <										11,010,0	511	
Schedule F (Form 1040)       8       70,284       22       sharing plans       21       *         10       Conservation expenses (see instructions)       9       306,762       a       Vehicles, machinery, and equipment (see instructions)       22a         11       Custom hire (machine work).       11       202,670       b       Other (land, animals, etc.)       23       Repairs and maintenance equipment (see instructions).       23       Seeds and plants       24       363,734       22         11       Custom hire (machine work).       12       1.002,703       25       Storage and warehousing       24       Seeds and plants       24       363,734       25       50       26       101,040       27       Rases       26       101,040       27       869,366       27       Taxes       28       101,040       27       869,366       28       101,040       27       869,366       29       Veterinary, breeding, and medicine       29       26       101,040       13       14       37,968       29       Veterinary, breeding, and medicine       29       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20	Part	Expenses—Farm Rent	al Pro	operty. Do no	tinclu	de pers	onal c	or living expenses.				
instructions). Also attach Form 4562       8       70,284       22       Rent or lease:       a       Vehicles, machinery, and equipment (see instructions).       a       Vehicles, machinery, and equipment (see instructions).       a       Vehicles, machinery, and equipment (see instructions).       22a         11       Custom hire (machine work).       11       20,670       b       Other (and, animals, etc.).       23       Repairs and maintenance         12       Depreciation and section 179 expense deduction not claimed elsewhere	8					21		•				
9       Chemicals.       9       306,762       a       Vehicles, machinery, and equipment (see instructions).       22a         10       Conservation expenses (see instructions).       10       28,006       b       Other (and, animals, etc.)       22a         11       Custom hire (machine work),       11       202,670       b       Other (and, animals, etc.)       23       Repairs and maintenance       24       360,149         12       Depreciation and section 179 expense deduction not claimed elsewhere .       12       1,002,703       25       Storage and warehousing       26       101,040       27       Repairs and maintenance       28       26       101,040       27       Reso       26       101,040       27       Reso       26       101,040       27       Reso       26       101,040       27       Reso       28       26       101,040       27       Reso       28       28       28       28       28       29       26       101,040       27       Reso       29       20       20       20       20       20       20       20       20       20       29       29       20       20       20       20       20       20       20       20       20       20				70.004					21	*		
10       Conservation expenses (see instructions)       instructions) <t< td=""><td>0</td><td>·</td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	0	·			_							
instructions)       10       28,006       instructions)       22a         11       Custom hire (machine work)       11       202,670       b       Other (land, animals, etc.)       22b       22b         12       Depreciation and section 179 expense deduction not claimed elsewhere       12       1,002,703       23       Repairs and maintenance       24       360,149       24       363,734       25         13       Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).       13       *       26       Supplies       27       869,366       27       869,366       27       869,366       28       Utilities       28       101,040       28       28       101,040       28       28       Utilities       28       28       101,040       28       28       101,040       28       29       28       101,040       28       29       28       101,040       28       28       101,040       28       29       28       101,040       28       29       28       101,040       28       29       28       28       28       28       29       28       29       29       28       29       29       20       29       20       20       20       20			9	300,702	_	a						
11       Custom hire (machine work).       11       202,670       b       Other (land, animals, etc.)       22b       23       360,149         12       Depreciation and section 179       24       Seeds and plants       23       363,734       25         13       Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).       13       26       Supplies       27       7axes       27       869,366       26         14       Feed       .       14       37,968       29       Veterinary, breeding, and medicine       28       28       28       28       29       28       29       28       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20 </td <td></td> <td></td> <td>10</td> <td>28,006</td> <td></td> <td></td> <td></td> <td>•</td> <td>22a</td> <td></td> <td></td> <td></td>			10	28,006				•	22a			
a       Depose deduction not claimed elsewhere	11	Custom hire (machine work) .	11			b	Other	r (land, animals, etc.)	22b			
claimed elsewhere       12       1,002,703       25       Storage and warehousing       25       Storage and warehousing         13       Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).       13       *       26       101,040         14       Feed       13       *       28       Utilities       27       7axes       28       28       29         15       Fertilizers and lime       15       683,315       29       Veterinary, breeding, and medicine       29       29       29       29       29       29       29       29       29       29       29       29       29       20       29       29       29       20       29       20       29       20       29       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20	12					23				,		
13       Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).       14       26       Supplies       27       Taxes       27       869,366       28         14       Feed       .       14       37,968       29       Veterinary, breeding, and medicine       29       28       29       Veterinary, breeding, and medicine       29       29       29       Veterinary, breeding, and medicine       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       20       42,188       30       30       30       30       30       30       30       30       30       30       30       31       6,210,024       32       5,408,553       30       31       6,210,024       32       5,408,553       33       31       6,210,024       32       5,408,55		•		1 002 702						363,73	34	
than on line 21 (see Schedule F (Form 1040) instructions).       13       27       Taxes.       27       869,366         14       37,968       28       Utilities       28       29         15       Fertilizers and lime .       15       683,315       30       30       29       Veterinary, breeding, and medicine       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       29       20       20       29       29       29       29       29       20       29       29       29       29       20       29       29       29       20       20       20       20       20       20       20       20	12		12	1,002,703	_	-		0 0	-	101.04	10	
(Form 1040) instructions).       13       *       28       Utilities       28       14         14       Feed       14       37,968       29       Veterinary, breeding, and medicine       29       29         15       Fertilizers and lime .       15       683,315       30       Other expenses       29       29       Veterinary, breeding, and medicine       29       29         16       Freight and trucking .       16       30       Other expenses       29       29       29       29       29       29       29       20       20       20       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0	13											
15       Fertilizers and lime       15       683,315       and medicine       29			13	*								
16       Freight and trucking       16       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <td>14</td> <td></td> <td></td> <td>37,968</td> <td></td> <td>29</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	14			37,968		29						
17       Gasoline, fuel, and oil       17       156,074       (specify):       30a         18       Insurance (other than health).       18       358,935       a       30a       30a         19       Interest:       b       b       30b       30b       30a       30a         a       Mortgage (paid to banks, etc.)       19a       286,125       c       30d				683,315	_				29			
18       Insurance (other than health).       18       358,935       a       30a         19       Interest:       a       b       30b       30b         a       Mortgage (paid to banks, etc.)       19a       286,125       c       30c       30d         b       Other       19b       300,776       d       30d       30d       30d         20       Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)       19b       300,776       d       30d			-	156.074		30		•				
19       Interest:       a       Mortgage (paid to banks, etc.)       19a       286,125       a       30b       a         20       Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)       19b       300,776       d       30d       a         20       Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)       20       42,188       g       30g       a       30g       a       a       30g       a       a       a       30g       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a				· · · · · · · · · · · · · · · · · · ·		а			30a			
a       Mortgage (paid to banks, etc.)       19a       286,125       c       30c       a         b       Other       19b       300,776       d       30d       a       a         20       Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)       19b       300,776       e       30d       a       30d       a       30d       a       a       30d       a       a       30d       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a       a		· · · · · · · · · · · · · · · · · · ·										
20       Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	а			286,125		С						
credits) (see Schedule F (Form 1040) instructions)       20       42,188       f       30f       30g         31       Total expenses. Add lines 8 through 30g (see instructions)			19b	300,776	_	d						
1040) instructions)       20       42,188       g       30g         31       Total expenses. Add lines 8 through 30g (see instructions)	20					e						
31       Total expenses. Add lines 8 through 30g (see instructions)			20	42,188		a						
<ul> <li>32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34.</li> <li>33 Did you receive an applicable subsidy in 2013? (see instructions)</li></ul>	31				tions)					6,210,0	24	
<ul> <li>33 Did you receive an applicable subsidy in 2013? (see instructions)</li> <li>33 Yes No</li> <li>33 Yes No</li> <li>34 If line 32 is a loss, check the box that describes your investment in this activity (see instructions)</li> <li>c You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40</li> <li>Nondeductible loss (+)/suspended loss carryover (-) = 157,383</li> </ul>	32	Net farm rental income or (loss	<b>).</b> Sub	tract line 31 from	ı line 7.							
<ul> <li>34 If line 32 is a loss, check the box that describes your investment in this activity (see instructions)</li> <li>34a All investment is at risk.</li> <li>34b Some investment is not at risk.</li> <li>34c 553,406</li> </ul>	20				-		-					
<ul> <li>(see instructions)</li></ul>												riok
<ul> <li>c You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40</li> <li>Nondeductible loss (+)/suspended loss carryover (-) = 157,383</li> </ul>	~								Ş			
box you checked (see instructions). If you checked box 34b, you must complete Form 6198       Image: Complete Form 8582. In either case, enter the deductible loss here and on Schedule E         (Form 1040), line 40       Nondeductible loss (+)/suspended loss carryover (-) = 157,383	с	· · ·	m 858	2 to determine	your de	eductible	e loss,	regardless of which				
(Form 1040), line 40 Nondeductible loss (+)/suspended loss carryover (-) = 157,383 34c 553,406		box you checked (see instruction	ons). I	f you checked b	oox 34b	o, you <b>n</b>	nust co	omplete Form 6198				
										<b>FF0</b> 10		
	Eor Do				, ,			• • • •	34c			(2012)

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

120

### Form **4952** Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

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

Investment Interest Expense Deduction

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

Attach to your tax return.

OMB No. 1545-0191
20 <b>13</b> Attachment Sequence No. <b>51</b>

Total Forms Filed = 1,937,965

Identifying number

#### Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2013 (see instructions)	1	1,409,629	
2	Disallowed investment interest expense from 2012 Form 4952, line 7	2	945,792	
3	Total investment interest expense. Add lines 1 and 2	3	1,917,413	

#### Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	1,764,954				
b	Qualified dividends included on line 4a	4b	1,465,869				
С	Subtract line 4b from line 4a				4c	1,678,599	
d	Net gain from the disposition of property held for investment	4d	769,198				
е	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions) .	4e	712,084				
f	Subtract line 4e from line 4d				4f	368,735	
g	Enter the amount from lines 4b and 4e that you elect to include in instructions)			· I	4g	216,884	
h	Investment income. Add lines 4c, 4f, and 4g				4h	1,725,024	
5	Investment expenses (see instructions)				5	751,290	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, en	nter -	0		6	1,542,616	
Part	III Investment Interest Expense Deduction						

7	Disallowed investment interest expense to be carried forward to 2014. Subtract line 6 from			
	line 3. If zero or less, enter -0	7	977,361	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	1,522,064	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form 4952 (2013)

Investment Interest Expense Deduction

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

OMB No. 1545-0191
2013
Attachment Sequence No. <b>51</b>

Total Forms Filed = 1,937,965

Identifying number
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1	Investment interest expense paid or accrued in 2013 (see instructions)	1	18,864,451
2	Disallowed investment interest expense from 2012 Form 4952, line 7	2	32,378,224
3	Total investment interest expense. Add lines 1 and 2	3	51,242,675

#### Part II Net Investment Income

Form 4952

Department of the Treasury

Internal Revenue Service (99)

Name(s) shown on return

4a	Gross income from property held for investment (excluding any net						
	gain from the disposition of property held for investment)	4a	137,921,784				
b	Qualified dividends included on line 4a	4b	62,725,943				
С	Subtract line 4b from line 4a				4c	75,195,841	
d	Net gain from the disposition of property held for investment	4d	211,298,860				
е	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions) .	4e	180,704,061				
f	f Subtract line 4e from line 4d				4f	30,594,798	
g	Enter the amount from lines 4b and 4e that you elect to include i	in inv	estment income (	see			
-				. 4	4g	3,634,776	
h	n Investment income. Add lines 4c, 4f, and 4g			. 4	4h	109,425,415	
5	Investment expenses (see instructions)				5	18,262,357	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0			-	6	93,566,879	
Part	III Investment Interest Expense Deduction						

7	Disallowed investment interest expense to be carried forward to 2014. Subtract line 6 from			
	line 3. If zero or less, enter -0	7	33,265,874	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	17,976,800	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2013)

1	22
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Part I

1

2

3

4

Part II

Part III

6 7

#### 4972 Form Department of the Treasury Internal Revenue Servi

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

Tax on Lump-Sum Distributions (From Qualified Plans of Participants Born Before January 2, 1936) ▶ Information about Form 4972 and its instructions is available at www.irs.gov/form4972.

OMB No. 1545-0193
2013
Attachment

5b

Yes No

Name of recipient of

5a Did you

nal Revenue Service (99) Attach to Form 1040, Form 1040NR, or Form 1041.			Sequ		
ne c	e of recipient of distribution Total Forms Filed = 7,449		Identifying num		ber
ar	Compl	ete this part to see if you can use Form 4972			
I		istribution of a plan participant's entire balance (excluding deductible voluntary and certain forfeited amounts) from all of an employer's qualified plans of one kind	•	-	
		or stock bonus)? If "No," do not use this form			1
2		er any part of the distribution? If "Yes," <b>do not</b> use this form			2
3		bution paid to you as a beneficiary of a plan participant who was born before Januar			3
ł	• • •	a plan participant who received this distribution, <b>(b)</b> born before January 2, 1936, he plan for at least 5 years before the year of the distribution?	-	-	4
	If you answere	ed "No" to both questions 3 and 4, do not use this form.			
ōa					5a
b	for a previous	eiving this distribution as a beneficiary of a plan participant who died, did you use l distribution received for that participant after 1986? If "Yes," <b>do not</b> use the fo	rm for	this	5b
art		ete this part to choose the 20% capital gain election (see instructions)		•	
3	Capital gain pa	art from Form 1099-R, box 3	6		*
7	Multiply line 6	by 20% (.20)	7		
	,	ose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on e 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.			
art	III Compl	ete this part to choose the 10-year tax option (see instructions)			
3		unt from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the box 2a. Multiple recipients (and recipients who elect to include NUA in taxable			

8	Enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the		
	amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions	8	7,449
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 .	9	*
10	Total taxable amount. Subtract line 9 from line 8	10	7,449
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11	, -
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18	12	7,449
13	Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 <b>13</b>		
14	Subtract \$20,000 from line 12. If line 12 is         14           \$20,000 or less, enter -0-         1           Multiple line 14 by 20% (20)         15		
15 16	Multiply line 14 by 20% (.20)	16	7 000
17	Subtract line 16 from line 12	17	7,209
18	Federal estate tax attributable to lump-sum distribution	18	
19	Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23	19	
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)		
21	Multiply line 16 by the decimal on line 20         .         .         .         .         21		
22	Subtract line 21 from line 11	-	
23	Multiply line 19 by 10% (.10)	23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	7,146
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on		
	line 29, and go to line 30	25	
26	Multiply line 22 by 10% (.10)		
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions    27		
28	Multiply line 27 by ten (10)	28	
29	Subtract line 28 from line 25. Multiple recipients see instructions	29	7,146
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form		
	1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies	30	7,449
For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 13187U		Form <b>4972</b> (2013)

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

Form **4972** Department of the Treasury Internal Revenue Service (99)

Name of recipient of distribution

## **Tax on Lump-Sum Distributions**

(From Qualified Plans of Participants Born Before January 2, 1936)
 ► Information about Form 4972 and its instructions is available at www.irs.gov/form4972.
 ► Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193
2013

Attachment

13,473

Form 4972 (2013)

30

►

Cat. No. 13187U

Total Forms Filed = 7.449

Sequence No. 28 Identifying number

Part	Complete this part to see if you can use Form 4972					
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary e	emplo	yee		Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind					
	profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form			1		
2	Did you roll over any part of the distribution? If "Yes," do not use this form			2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January			3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, a	and (o	<b>c)</b> a			
	participant in the plan for at least 5 years before the year of the distribution?	· ·	•	4		
	If you answered "No" to both questions 3 and 4, do not use this form.					
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not			_		
	form for a 2013 distribution from your own plan			5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Fo					
	for a previous distribution received for that participant after 1986? If "Yes," <b>do not</b> use the forr distribution		this	5b		
Part		· ·	•	50		
6	Capital gain part from Form 1099-R, box 3	6		*		
7	Multiply line 6 by 20% (.20)	7				
•	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on	-				
	Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.					
Part						
8	Enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the					
•	amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable					
	income) see instructions	8	1:	29,39	8	
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9		*		
10	Total taxable amount. Subtract line 9 from line 8	10	12	28,90	0	
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11				
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines					
	13 through 16, enter this amount on line 17, and go to line 18	12	12	28,90	0	
13	Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 <b>13</b>					
14	Subtract \$20,000 from line 12. If line 12 is					
45	\$20,000 or less, enter -0					
15	Multiply line 14 by 20% (.20)         .         .         .         .         .         15           Minimum distribution allowers         Subtract line 15 from line 12         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .	10		4 0 40		
16 17	Minimum distribution allowance. Subtract line 15 from line 13	16 17	3	4,949	)	
18		17				
19	Federal estate tax attributable to lump-sum distribution	19				
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at	13				
20	least three places)					
21	Multiply line 16 by the decimal on line 20					
22	Subtract line 21 from line 11					
23	Multiply line 19 by 10% (.10)	23				
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24		1,409	)	
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on			,		
	line 29, and go to line 30	25				
26	Multiply line 22 by 10% (.10)					
27	Tax on amount on line 26. Use the Tax Rate Schedule in the					
	instructions					
28	Multiply line 27 by ten (10)	28				
29	Subtract line 28 from line 25. Multiple recipients see instructions	29		14,08	5	
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form					

1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies .

For Paperwork Reduction Act Notice, see instructions.

124	2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines			
Form <b>5329</b>	Additional Taxes on Qualified Plans	OMB No. 1545-0074		
	(Including IDAs) and Other Tay Favored Assessme			

(Including IRAs) and Other Tax-Favored Accounts

Attachment Sequence No. 29

Your social security number

_

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

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

Name of individual subject to additional tax. If married filing jointly, see instructions.
--------------------------------------------------------------------------------------------

	Total Forms Filed = 2,381,82	23		
	Home address (number and street), or P.O. bo	x if mail is not delivered to your home		Apt. no.
Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	City, town or post office, state, and ZIP code. I the spaces below (see instructions).	If you have a foreign address, also complete	If this is an am return, check h	
,	Foreign country name	Foreign province/state/county	Foreign postal co	de

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

Par				
	Complete this part if you took a taxable distribution before you reached age 591/2 from a qualified	retirem	ent plan (includ	ing an
	IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or For	m 1040	DNR-see above	e). You
	may also have to complete this part to indicate that you qualify for an exception to the additional ta certain Roth IRA distributions (see instructions).	x on ea	arly distributions	or tor
1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1,669,640	Τ
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions).		.,,	<u> </u>
	Enter the appropriate exception number from the instructions:	2	772,196	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,215,507	+
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,206,104	<u> </u>
	<b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have		1,200,101	
	to include 25% of that amount on line 4 instead of 10% (see instructions).			
Part				
	Complete this part if you included an amount in income, on Form 1040 or Form 1040NR,	line 2	21 from a Cov	verdell
	education savings account (ESA) or a qualified tuition program (QTP).		, nom a co	, or don
5	Distributions included in income from Coverdell ESAs and QTPs	5	189,938	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	,	<u> </u>
7	Amount subject to additional tax. Subtract line 6 from line 5	7	125,423	$\vdash$
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	123,072	<u> </u>
Part			- , -	
	Complete this part if you contributed more to your traditional IRAs for 2013 than is allowable or	vou h	ad an amount o	on line
	17 of your 2012 Form 5329.	<i>j</i> e a		
9	Enter your excess contributions from line 16 of your 2012 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2013 are less than your			<u> </u>
10	maximum allowable contribution, see instructions. Otherwise, enter -0- <b>10</b>			
11	2013 traditional IRA distributions included in income (see instructions) . <b>11</b>			
12	2013 distributions of prior year excess contributions (see instructions) . <b>12</b>			
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0	14		+
15	Excess contributions for 2013 (see instructions)	15		+
16	Total excess contributions. Add lines 14 and 15	16	31,151	+
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2013		51,151	+
	(including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.	17	27,195	
Part		11	27,100	
r ar c	Complete this part if you contributed more to your Roth IRAs for 2013 than is allowable or you had an amount on	lino 25	of your 2012 Form	- 5220
18	Enter your excess contributions from line 24 of your 2012 Form 5329 (see instructions). If zero, go to line 23	18	39,908	10029.
			39,900	+
19	If your Roth IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0 <b>19</b>			
20	2013 distributions from your Roth IRAs (see instructions)			
		21		
21 22	Add lines 19 and 20	21		+
22 23	Excess contributions for 2013 (see instructions)	22	26.072	+
	Total excess contributions. Add lines 22 and 23	23	36,673	+
24 25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2013	24	58,639	+
25	(including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	0-	E2 202	
	(1)	25	53,302	1

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

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

OMB No. 1545-0074

2013

Add	itional	laxes on	Qualified I	Plans
(Including	RAs) a	and Other	<b>Tax-Favore</b>	ed Accounts

► Attach to Form 1040 or Form 1040NR.

Department	of the	Freasur
Internal Reve	enue Se	ervice (

Form **5329** 

 reasury
 ► Attach to Form 1040 or Form 10400K.

 ervice (99)
 ► Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.

Attachment	
Sequence No.	29

Name of individual subject to additional	tax. If married filing jointly, see instructions.		Your social sec	urity number
	Total Forms Filed = 2,381,8	323		
	Home address (number and street), or P.O. t	pox if mail is not delivered to your home		Apt. no.
Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	City, town or post office, state, and ZIP code the spaces below (see instructions).	e. If you have a foreign address, also complete	If this is an am return, check h	
	Foreign country name	Foreign province/state/county	Foreign postal co	ode

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

Par	Additional Tax on Early Distributions			
	Complete this part if you took a taxable distribution before you reached age 591/2 from a qualified	retirem	ent plan (includ	ing an
	IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or For may also have to complete this part to indicate that you qualify for an exception to the additional ta	m 1040 x on e	JNR — see above	e). YOU
	certain Roth IRA distributions (see instructions).			
1	Early distributions included in income. For Roth IRA distributions, see instructions	1	23,520,908	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions).			
	Enter the appropriate exception number from the instructions:	2	8,267,029	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	15,253,879	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,540,840	
	Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have			
	to include 25% of that amount on line 4 instead of 10% (see instructions).			
Part				
	Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, education savings account (ESA) or a qualified tuition program (QTP).	line 2	21, from a Cov	/erdell
5	Distributions included in income from Coverdell ESAs and QTPs	5	349,137	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7	245,079	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	24,521	
Part	III Additional Tax on Excess Contributions to Traditional IRAs			
	Complete this part if you contributed more to your traditional IRAs for 2013 than is allowable or 17 of your 2012 Form 5329.	you h	ad an amount o	on line
9	Enter your excess contributions from line 16 of your 2012 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2013 are less than your			
	maximum allowable contribution, see instructions. Otherwise, enter -0- <b>10</b>			
11	2013 traditional IRA distributions included in income (see instructions) . 11			
12	2013 distributions of prior year excess contributions (see instructions) . 12			
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0	14		
15	Excess contributions for 2013 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16	129,971	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2013			
	(including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.	17	5,806	
Part	Additional Tax on Excess Contributions to Roth IRAs			
	Complete this part if you contributed more to your Roth IRAs for 2013 than is allowable or you had an amount on	line 25	of your 2012 Forn	<u>1 5329.</u>
18	Enter your excess contributions from line 24 of your 2012 Form 5329 (see instructions). If zero, go to line 23	18	227,636	<u> </u>
19	If your Roth IRA contributions for 2013 are less than your maximum			
	allowable contribution, see instructions. Otherwise, enter -0 <b>19</b>	_		
20	2013 distributions from your Roth IRAs (see instructions) 20 79,937			
21	Add lines 19 and 20	21		<u> </u>
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0	22		
23	Excess contributions for 2013 (see instructions)	23	122,419	<u> </u>
24	Total excess contributions. Add lines 22 and 23	24	276,200	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2013			
	(including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	25	15,444	

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

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

Form 53	29 (201	3)									Page <b>2</b>
Part	С	omplete this p		utions	butions to Coverdell ESAs to your Coverdell ESAs for 20		re more than	is alle	owable or	you had an a	amount
26	Enter	the excess con	tributions from lin	e 32 o	f your 2012 Form 5329 (see instru	uctions	). If zero, ao to	line 3	1 26		
27	If the	contributions	to your Coverde	II ESA	s for 2013 were less than the ructions. Otherwise, enter -0-	27	,				
28	2013	distributions fi	rom your Coverd	ell ES	As (see instructions)	28					
29		ines 27 and 28									
30		•			ine 29 from line 26. If zero or le						
31					tions)						
32	Total	excess contrib	outions. Add line	s 30 a	nd 31				. 32	*	
33	Dece 1040	mber 31, 2013 , line 58, or Fo	3 (including 2013 rm 1040NR, line	3 con 56 .	aller of line 32 or the value o tributions made in 2014). Inclu	ude th	is amount on	n Forr	n 🛛	*	
Part					butions to Archer MSAs						
			art if you or you 41 of your 2012 F		oyer contributed more to your 5329.	Arche	r MSAs for 20	)13 th	an is allow	vable or you	had an
34	Enter	the excess con	tributions from lin	e 40 o	f your 2012 Form 5329 (see instru	uctions)	). If zero, go to	line 3	9 <b>34</b>		
35					s for 2013 are less than the						
					ructions. Otherwise, enter -0-	35					
36			-	MSAs	from Form 8853, line 8	36					
37		ines 35 and 36							. 37		
38		•			ine 37 from line 34. If zero or le						
39					tions)						
40					nd 39					11,733	
41 Part \	Dece 1040, ///	mber 31, 2013 , line 58, or For Additional Ta	3 (including 201) rm 1040NR, line <b>x on Excess C</b>	3 con 56 <b>:ontri</b>	naller of line 40 or the value tributions made in 2014). Inclu butions to Health Savings	ude th	is amount on	Forr	n . <b>41</b>	8,659	
					on your behalf, or your emplo e 49 of your 2012 Form 5329.	oyer co	ontributed mo	ore to	your HS/	As for 2013	than is
		-			-		t - 1' 47		40		
42					8 of your 2012 Form 5329. If ze	ero, go ∣	to line 47 .	i	. 42		<u> </u>
43					3 are less than the maximum therwise, enter -0	43					
44					orm 8889, line 16	44			_		
45			-						. 45		
46					ine 45 from line 42. If zero or le		 tor _0_	•	. 46		+
47		-	is for 2013 (see i					•	. 47		+
48					nd 47			•		353,948	+
49					of line 48 <b>or</b> the value of your H						+
					lude this amount on Form 1040, line					225,772	
Part V		· ·			nulation in Qualified Retire						
		Complete this	part if you did ne	ot rece	eive the minimum required dist	ributio	n from your q	ualifie	ed retireme	ent plan.	
50	Minin	num required c	distribution for 20	)13 (se	ee instructions)				. 50		
51					3						
52					s, enter -0					10,242	
53	Addit	ional tax. Enter			de this amount on Form 1040, line					10,242	
Are Fi	ling Tl and No	only If You his Form by ot With Your	knowledge and beli preparer has any kr	ef, it is in a second s	, I declare that I have examined this rue, correct, and complete. Declaration e.			axpaye	r) is based o		
		Drint/Turne	Your signatu	re	Dropororio oignature		Data	▼ Da	te		
Paid Prepa	arer	Print/Type prepa	rer's name		Preparer's signature		Date		Check is is self-employed		
Use (		Firm's name	•					Firm's	EIN ►		
	-	Firm's address	•					Phone	no.		0 (0040)

Form **5329** (2013)

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

Form 532	29 (2013	3)	Amoun			Joanac		5)			Page <b>2</b>
Part \			x on Excess C	Contrib	outions to Coverdell ESAs	;					. ugo _
	C		art if the contrib Ir 2012 Form 53		to your Coverdell ESAs for 20	13 were	e more than	is all	owable or y	ou had an a	mount
27	lf the maxir	contributions [.] num allowable	to your Coverde contribution, se	ell ESAs e instru	your 2012 Form 5329 (see instru- s for 2013 were less than the uctions. Otherwise, enter -0- As (see instructions)	27 28	lf zero, go to	iine 3	31 <b>26</b>		
29	Add li	ines 27 and 28									
		-			ne 29 from line 26. If zero or le						<u> </u>
			· ·		ions)					*	+
					aller of line 32 or the value o						
	Decei	mber 31, 2013	3 (including 201	3 cont	ributions made in 2014). Inclu	ude this	amount or	n Fori	n	*	
Part V		dditional Ta	x on Excess C	Contrib	outions to Archer MSAs						
			art if you or you 1 of your 2012		oyer contributed more to your 329.	Archer	MSAs for 2	013 tł	nan is allow	able or you	had an
					your 2012 Form 5329 (see instru	ictions).	lf zero, go to	line 3	39 <b>34</b>		<b></b>
	maxir	num allowable	contribution, se	e instr	for 2013 are less than the actions. Otherwise, enter -0-from Form 8853, line 8	35					
		ines 35 and 36	-		· · · · · · · · · · · · ·				. 37		
					ne 37 from line 34. If zero or le						
			· ·		ions)						
					nd 39					17,523	
	Decei	mber 31, 2013	3 (including 201	3 cont	naller of line 40 or the value ributions made in 2014). Inclu	ude this	amount or	n Fori	n	489	
Part V					outions to Health Savings				·   ••	400	
					n your behalf, or your emplo 49 of your 2012 Form 5329.	oyer cor	ntributed mo	ore to	your HSA	s for 2013 t	than is
					of your 2012 Form 5329. If ze	ero, go t	o line 47		. 42		
					are less than the maximum	40					
					herwise, enter -0	43			_		
		ines 43 and 44	•						. 45		
46	Prior	year excess co	ontributions. Sub	otract li	ne 45 from line 42. If zero or le	ess, ente	er-0		. 46		
			s for 2013 (see i		,				. 47		<b></b>
			outions. Add line		nd 47				. 48	609,402	+
					ude this amount on Form 1040, line					15,050	
Part V				-	ulation in Qualified Retire					- ,	<u> </u>
					ive the minimum required dist		-	-		nt plan.	
		•		· ·	e instructions)		• • • •				<b></b>
			tributed to you i n line 50. If zero					• •	. 51	11.070	+
					, enter -0-     .     .     .    .    . de this amount on Form 1040, line			 line 5	. <b>52</b> 6 <b>53</b>	11,976 5.990	
Sign H Are Fili	ere O ing Th nd No	nly If You nis Form by ot With Your	Under penalties of	perjury, ief, it is tr nowledge	I declare that I have examined this ue, correct, and complete. Declaration	form, inc	luding accomp	anying	attachments, er) is based on	and to the bes	
-		Print/Type prepar			Preparer's signature		Date	, Da		PTIN	
Paid									Check if self-employed		
Prepa Use C		Firm's name						Firm's	EIN ►		
0360	2 my	Firm's address ►						Phone	e no.		
										Eorm 532	(0010)

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

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

Form	5405	Repayment of the First-Time Homebuyer Credit		OMB No. 1545-	-0074
Departm	ecember 2013) lent of the Treasury Revenue Service	<ul> <li>Attach to Form 1040, Form 1040NR, or Form 1040X.</li> <li>Information about Form 5405 and its separate instructions is at www.irs.gov/form54</li> </ul>	05.	Attachment Sequence No.	58
Name(s)	shown on return	Total Forms Filed = 202,578	our socia	I security numbe	r
Part	Disposi	tion or Change in Use of Main Home for Which the Credit Was Claimed			
1	Enter the date	you disposed of, or ceased using as your main home, the home for which you claim (YYYY) (see instructions).	ed the	►	
2	If you meet the	following conditions, check here			
	I (or my spo community	buse if married) am, or was, a member of the uniformed services or Foreign Service, or an e . I sold the home, or it ceased to be my main home, in connection with Government orders uty service. No repayment of the credit is required (see instructions). Stop here.		-	jence
3 a	🗌 I sold (inclu	below that applies to you. See the instructions for the definition of "related person." Iding through foreclosure) the home to a person who is not related to me and had a gain on the oto Part II below.	on the s	ale (as figured	in Part
b		ding through foreclosure) the home to a person who is not related to me and did not have elow). No repayment of the credit is required. Stop here.	a gain	on the sale (as	figured
С		nome to a related person OR I gave the home to someone other than my spouse (or ex-s . Go to Part II below.	spouse	as part of my	divorce
d	I converted below.	the entire home to a rental or business use OR I still own the home but no longer use it as	my ma	in home. Go to	o Part II
е	I transferred	d the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of	my ex-	spouse is 🕨	
	The respon	sibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.			
f		as destroyed, condemned, or sold under threat of condemnation and I had a gain (see ins			
g		as destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see		,	
h		er who claimed the credit died in 2013. No repayment of the credit is required of the decea	ased tax	kpayer. If you a	re filing
		n for 2013 with the deceased taxpayer, see instructions. Otherwise, stop here.			
Part		nent of the Credit			
4		nt of the credit you claimed on Form 5405 for a prior year. See instructions if you filed a joint ar you claimed the credit or you checked the box on line 3f or 3g	4	95,308	
5	<i>,</i> ,	ed the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, and Otherwise, enter -0	5	90,864	
6		from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the , go to line 7. Otherwise, skip line 7 and go to line 8	6	93,180	
7	Enter the gain of	on the disposition of your main home (from line 15 below)	7	10,493	
8	-	credit to be repaid. See instructions	8	122,520	
		amount from line 8 on your 2013 Form 1040, line 59b, or Form 1040NR, line 58b.			
Part		405 Gain or (Loss) Worksheet			
	sale through co lines 9, 10, and	e this part only if your home was destroyed or you sold your home to someone who is r ondemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for inf d 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sal rmation on what to enter on lines 9 and 10.	ormatio	n on what to e Other Disposit	nter on
9 10		home, insurance proceeds, or gross condemnation award	9	42,635	
		tting the condemnation award	10	25,917	
11	Subtract line 10	O from line 9. This is the amount realized on the sale of the home	11	41,630	
12	Adjusted basis	of home sold (from line 13 of Worksheet 1 in Pub. 523)	12	42,635	
13	Enter the first-t	ime homebuyer credit claimed on Form 5405 <b>minus</b> the amount of the credit you repaid , 2011, and 2012 tax returns	13	41,341	
14	-	3 from line 12. This is the adjusted basis for purposes of repaying the credit	14	41,643	
15	Subtract line 14		15	41,643	
	check the box through conde home in 2008 c	nore than -0-, you have a gain. Check the box on line 3a and complete Part II. <b>However</b> , on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home mnation or under threat of condemnation. Then complete Part II if you purchased the or you purchased the home after 2008 and the event occurred in 2011.			
		D- or less, check the box on line 3b of Form 5405. However, if your home was destroyed home through condemnation or under threat of condemnation, check the box on line 3g			

instead. You do not have to repay the credit.

		2013 Line Item Estimates—All figures are estimates based on samp Amounts of selected lines filed (in thousands of dollars)	oles,		129
Form	5 <b>405</b>	Repayment of the First-Time Homebuyer Credit		OMB No. 1545-0	074
Departm	ecember 2013) nent of the Treasury Revenue Service	<ul> <li>Attach to Form 1040, Form 1040NR, or Form 1040X.</li> <li>Information about Form 5405 and its separate instructions is at www.irs.gov/form</li> </ul>	5405.	Attachment Sequence No. 5	8
Name(s	) shown on return	Total Forms Filed = 202,578	Your soci	al security number	
Part	Disposi	tion or Change in Use of Main Home for Which the Credit Was Claimed	ł		
1		you disposed of, or ceased using as your main home, the home for which you cla YYYY) (see instructions)	imed the	▶	
2	I (or my spo community	following conditions, check here			ce
3 a	I sold (inclu	below that applies to you. See the instructions for the definition of "related person." ding through foreclosure) the home to a person who is not related to me and had a gai to to Part II below.	n on the s	sale (as figured i	n Part
b	in Part III be	ding through foreclosure) the home to a person who is not related to me and did not ha elow). No repayment of the credit is required. Stop here.			
С	settlement).	ome to a related person OR I gave the home to someone other than my spouse (or e . Go to Part II below.	·		
d	below.	the entire home to a rental or business use OR I still own the home but no longer use it	, i i		Part II
е		d the home to my spouse (or ex-spouse as part of my divorce settlement). The full name		-spouse is	
4	_	sibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here		20)	
f g		ras destroyed, condemned, or sold under threat of condemnation and I had a gain (see i as destroyed, condemned, or sold under threat of condemnation and I did not have a gain (			
9 h	The taxpay	er who claimed the credit died in 2013. No repayment of the credit is required of the dec n for 2013 with the deceased taxpayer, see instructions. Otherwise, stop here.		· · · · · · · · · · · · · · · · · · ·	e filing
Part		nent of the Credit			
4	return for the ye	nt of the credit you claimed on Form 5405 for a prior year. See instructions if you filed a join ar you claimed the credit or you checked the box on line 3f or 3g	· 4	657,626	
5	2012 returns. C	ed the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, an otherwise, enter -0-	· 5	131,352	
6	box on line 3a,	from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked th go to line 7. Otherwise, skip line 7 and go to line 8	· 6	518,334 155,758	
7	-	on the disposition of your main home (from line 15 below)	. 7	126,540	
8 Part	Next: Enter the	credit to be repaid. See instructions	. 8	120,040	
T CITE		e this part only if your home was destroyed or you sold your home to someone who is	a not rola	tod to you (inclu	ding a
	sale through co lines 9, 10, and	ondemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for d 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, S rmation on what to enter on lines 9 and 10.	informatio	on on what to en	iter on
9 10		home, insurance proceeds, or gross condemnation award	. <b>9</b> or	7,367,568	-
		tting the condemnation award		780,085	
11 12		) from line 9. This is the amount realized on the sale of the home		6,587,483 8,058,676	
13	with your 2010,	ime homebuyer credit claimed on Form 5405 <b>minus</b> the amount of the credit you repared 2011, and 2012 tax returns	· 13	227,527	
14 15	Subtract line 13 Subtract line 14	3 from line 12. This is the adjusted basis for purposes of repaying the credit       .         4 from line 11       .	. <u>14</u> . 15	7,831,150 -1,243,666	
	check the box of through conde	ore than -0-, you have a gain. Check the box on line 3a and complete Part II. <b>Howeve</b> on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the hom mnation or under threat of condemnation. Then complete Part II if you purchased th or you purchased the home after 2008 and the event occurred in 2011.	ne		
	or you sold the	)- or less, check the box on line 3b of Form 5405. However, if your home was destroyed home through condemnation or under threat of condemnation, check the box on line 3 to not have to repay the credit.			

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

		Number of returns filed for selec	ted I	ines			
Form	5695	Residential Energy Cr	edit	S		OMB No. 1545-0	074
Department of the Treasury Internal Revenue Service       ► Information about Form 5695 and its instructions is at www.irs.gov/for         ► Attach to Form 1040 or Form 1040NR.				2013 Attachment Sequence No. 1	<b>}</b> 58		
Name(s	) shown on return	Total Forms Filed = 3,204,618			Your	social security num	
Part	Reside	ntial Energy Efficient Property Credit (See instructio	ns be	fore completing th	is par	<u>i i</u> t.)	
		hrough 11 if you only have a credit carryforward from			- 1		
1	Qualified solar	electric property costs			1	166,416	
2	Qualified solar	water heating property costs			2	54,010	
3	Qualified smal	I wind energy property costs			3	16,384	
4	Qualified geot	hermal heat pump property costs			4	65,740	
5	Add lines 1 th	rough 4			5	268,533	
6 7a	Qualified fuel	by 30% (.30)	r in co	onnection with your	6 7a	268,533	No
	Caution: If you lines 7b throug	u checked the "No" box, you cannot take a credit for qualifient of the second	ed fue	l cell property. Skip			
b	Print the comp	blete address of the main home where you installed the fuel	cell pi	roperty.			
		Number and street		Unit No.			
		City, State, and ZIP code					
8	Qualified fuel	cell property costs	8	9,989	_		
9	Multiply line 8	by 30% (.30)	9	9,989	-		
10	Kilowatt capa	city of property on line 8 above ►x \$1,000	10	7,114			
11	Enter the sma	ller of line 9 or line 10			11	7,067	
12	Credit carryfor	ward from 2012. Enter the amount, if any, from your 2012 F	orm 5	695, line 18	12	149,697	
13 14		1, and 12			13	413,016	
14		orksheet (see instructions)			14	627,753	
15		nergy efficient property credit. Enter the smaller of line 1 n Form 1040, line 52, or Form 1040NR, line 49			15	336,637	
16	•	nward to 2014. If line 15 is less than line 13, subtract	16	144.149			

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

Cat. No. 13540P

Form **5695** (2013)

		Amounts of selected intes med (in thou	Sanu	s of uolial sj			
Form	5695	Residential Energy Cr	edit	S		OMB No. 1545-0	
	nent of the Treasury	Information about Form 5695 and its instructions is		-	5.	2013 Attachment	3
Internal	Revenue Service	Attach to Form 1040 or Form 10	40NR.			Sequence No. 1	
Name(s)	) shown on return	Total Forms Filed = 3,204,618			Your	social security num	iber
Part	Resider	ntial Energy Efficient Property Credit (See instruction	ns be	efore completing	this pa	rt.)	
Note.	. Skip lines 1 ti	hrough 11 if you only have a credit carryforward from	<b>m 20</b> 1	12.			
1	Qualified solar	electric property costs			. 1	2,085,619	
2	Qualified solar	water heating property costs	· ·		. 2	220,906	
3	Qualified smal	I wind energy property costs	•••		. 3	29,171	
4	Qualified geot	hermal heat pump property costs	· ·		. 4	928,587	
5	Add lines 1 thr	rough 4			. 5	3,264,283	
6 7a	Qualified fuel	by 30% (.30)	or in co	onnection with yo	ur	979,301	
		u checked the "No" box, you cannot take a credit for qualifi					No
b	-	blete address of the main home where you installed the fuel	cell p	roperty.			
		Number and street		Unit No.			
		City, State, and ZIP code			-		
8	Qualified fuel of	cell property costs	8	56,014			
9	Multiply line 8	by 30% (.30)	9	16,805			
10	Kilowatt capad	city of property on line 8 above ►x \$1,000	10	883,493			
11	Enter the smal	ller of line 9 or line 10			. 11	11,946	
12	Credit carryfor	ward from 2012. Enter the amount, if any, from your 2012 I	Form 5	5695, line 18 .	. 12	412,916	
13 14	Add lines 6, 1 ⁻ Limitation bas	1, and 12			. <b>13</b>	1,404,163	
15	Credit Limit W	orksheet (see instructions)			. 14	11,481,059	
	this amount or	n Form 1040, line 52, or Form 1040NR, line 49				992,115	
16	line 15 from li		16	412,048			
For Pa	perwork Reduct	tion Act Notice, see your tax return instructions.		Cat. No. 13540P		Form <b>5695</b>	(2013)

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

Form 56	695 (2013)			Page <b>2</b>
Par	t II Nonbusiness Energy Property Credit			
17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions)	17a	🗌 Yes 🗌	No
	<b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. <b>Caution:</b> <i>You can only have one main home at a time.</i>			
	Number and street Unit No.			
	City, State, and ZIP code			
с	Were any of these improvements related to the construction of this main home?	17c	🗌 Yes 🗌	No
	<b>Caution:</b> If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) $\ .$	18	497,371	
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
а	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	19a	771,343	
b	Exterior doors that meet or exceed the Energy Star program requirements	19a	678,220	
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	19c	260,616	
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements			
е	Maximum amount of cost on which the credit can be figured <b>19e</b>	-		
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, or 2012, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0			
g	Subtract line 19f from line 19e. If zero or less, enter -0	-		
h	Enter the smaller of line 19d or line 19g	19h	825,207	
20	Add lines 19a, 19b, 19c, and 19h	20	1,900,464	
21 22	Multiply line 20 by 10% (.10)	21	1,900,464	
	preparation, assembly, and original installation) (see instructions).			
а	Energy-efficient building property. Do not enter more than <b>\$300</b>	22a	526,917	
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than <b>\$150</b> . Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more	22b	707,044	
С	than \$50	22c	147.365	
23	Add lines 22a through 22c	23	1,192,280	
24	Add lines 21 and 23	24	2,787,641	
25	Maximum credit amount. (If you jointly occupied the home, see instructions)	25		<u> </u>
26 27	Enter the amount, if any, from line 18	26	0.000	
28	property credit	27 28	2,899,538 2,782,658	+
28 29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)	20	2,102,000	-
30	Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	30	2,758,260	
		00	Form <b>569</b>	<b>5</b> (2013)

	Amounts of selected lines filed (in thousands of donais)			
	95 (2013)		Page	e 2
Par	II Nonbusiness Energy Property Credit			
17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions)	<u>17a</u>	🗌 Yes 🗌 No	2
b	Print the complete address of the main home where you made the qualifying improvements. <b>Caution:</b> <i>You can only have one main home at a time.</i>			
	Number and street Unit No.			
	City, State, and ZIP code			
с	Were any of these improvements related to the construction of this main home?	17c	🗌 Yes 🗌 No	5
	<b>Caution:</b> If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18 19	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).	18	147,483	_
а	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	19a	1,514,070	
b	Exterior doors that meet or exceed the Energy Star program requirements	19b	933,050	
С	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	19c	1,312,844	
d	Exterior windows and skylights that meet or exceed the Energy Star         program requirements.       19d         3,471,451			
е	Maximum amount of cost on which the credit can be figured <b>19e</b>			
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, or 2012, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0			
g	Subtract line 19f from line 19e. If zero or less, enter -0			
h	Enter the smaller of line 19d or line 19g	19h	1,220,477	
20	Add lines 19a, 19b, 19c, and 19h	20	4,968,532	
21 22	Multiply line 20 by 10% (.10)	21	496,928	_
а	Energy-efficient building property. Do not enter more than <b>\$300</b>	22a	155,552	
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than <b>\$150</b> .	22b	106,155	
С	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than <b>\$50</b>	22c	13,567	
23 24	Add lines 22a through 22c       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .<	23 24	267,954	
2 <del>4</del> 25	Maximum credit amount. (If you jointly occupied the home, see instructions)	25	770,651	
26	Enter the amount, if any, from line 18.	26		
27	Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy			
	property credit	27	1,363,585	
28	Enter the smaller of line 24 or line 27	28	636,595	
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)	29		
30	Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	30	621,685	
				A

Form **5695** (2013)

Form

5884

Department of the Treasury

Internal Revenue Service

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

Work	On	nortu	nitv	Credit
WUIN	Vμ	pullu	IIILY	UICUIL

OMB No. 1545-0219 2 (0)Attachment Sequence No. 77

Attach to your tax return.
ormation about Form 5884 and its instructions is at $ u$

Information about Form 5 884 and its instructions is at www.irs.gov/form5884.

Name(s) shown on return Total Forms Filed = 36,268		Identify	ving number	
1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
а	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25)	<b>1</b> a	378	
b	Qualified first-year wages of employees who worked for you at least 400 hours	1b	828	
с	Qualified second-year wages of employees certified as long-term family assistance recipients \$× 50% (.50)	1c	111	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	958	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	35,465	
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	36,268	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6		

# **General Instructions**

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

# **Future Developments**

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

### What's New

• The work opportunity credit is scheduled to expire for employees who begin work after 2013. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See Future Developments, earlier.

 Empowerment zone designations are scheduled to expire at the end of 2013. Wages paid or incurred for services performed after 2013 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See Qualified Wages for details.

### **Purpose of Form**

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

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

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

### How To Claim the Credit

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

OMB No. 1545-0219

135

Work	Oppo	ortunity	<b>Credit</b>

Attach to your tax return.

nternal Revenue Service		▶ Information about Form 5884 and its instructions is at www.irs.gov/form5884		Sequence No. 77	1
lame(s)	) shown on return	Total Forms Filed = 36,268	Identify	ying number	
1	or incurred du employees wh	pplicable line below the total qualified first- or second-year wages paid ring the tax year, and multiply by the percentage shown, for services of o are certified as members of a targeted group.			
а		year wages of employees who worked t 120 hours but fewer than 400 hours .\$× 25% (.25)	<b>1</b> a	2,177	
b		year wages of employees who worked t 400 hours \$× 40% (.40)	1b	9,741	
с		nd-year wages of employees certified as ily assistance recipients \$× 50% (.50)	1c	560	
2		1b, and 1c. See instructions for the adjustment you must make to ages	2	12,478	
3		nity credit from partnerships, S corporations, cooperatives, estates, and	3	252,653	
4	corporations,	ad 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S stop here and report this amount on Schedule K. All others, stop here amount on Form 3800, line 4b	4	265,131	
5	Amount alloca	ted to patrons of the cooperative or beneficiaries of the estate or trust	5		
6	Cooperatives,	estates, and trusts, subtract line 5 from line 4. Report this amount on e 4b	6		
<b>`</b>		Durnage of Form			

# General Instructions

5884

Department of the Treasury

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

### **Future Developments**

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

#### What's New

• The work opportunity credit is scheduled to expire for employees who begin work after 2013. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See Future Developments, earlier.

 Empowerment zone designations are scheduled to expire at the end of 2013. Wages paid or incurred for services performed after 2013 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See Qualified Wages for details.

### Purpose of Form

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

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

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

### How To Claim the Credit

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

Form

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

# Alternative Minimum Tax—Individuals

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

Department of the Treasury Internal Revenue Service (99)

6251

Name(s) shown on Form 1040 or Form 1040NR Total Forms Filed = 9,705,282 Your social security number

OMB No. 1545-0074

Sequence No. 32

20

Attachment

Pa	t I Alternative Minimum Taxable Income (See instructions for how to complete each li	ne.)		
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise	ə,		
	enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.	) 1	9,695,126	
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040	),		
	line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0	. 2	591,046	
3	Taxes from Schedule A (Form 1040), line 9         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .	. 3	7,106,657	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	e <b>4</b>	74,536	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27		1,967,512	
6	If Form 1040, line 38, is \$150,000 or less, enter -0 Otherwise, see instructions	. 6	( 2,060,049	)
7	Tax refund from Form 1040, line 10 or line 21         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .          .         . </th <th>. 7</th> <th>( 2,731,811</th> <th>)</th>	. 7	( 2,731,811	)
8	Investment interest expense (difference between regular tax and AMT)	. 8	207,082	
9	Depletion (difference between regular tax and AMT)	. 9	49,228	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	. 10	263,575	ļ.,
11	Alternative tax net operating loss deduction	. 11	( 135,966	)
12	Interest from specified private activity bonds exempt from the regular tax	. 12	1,123,892	
13	Qualified small business stock (7% of gain excluded under section 1202)	. 13	9,944	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	. 14	16,985	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		212,991	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	. 16	514	
17	Disposition of property (difference between AMT and regular tax gain or loss)		542,719	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	. 18	1,670,889	
19	Passive activities (difference between AMT and regular tax income or loss)	. 19	1,441,707	
20	Loss limitations (difference between AMT and regular tax income or loss)	. 20	403,432	
21	Circulation costs (difference between regular tax and AMT)	. 21	860	
22	Long-term contracts (difference between AMT and regular tax income)	. 22	6,756	
23	Mining costs (difference between regular tax and AMT)	. 23	12,387	
24	Research and experimental costs (difference between regular tax and AMT)		36,229	,
25	Income from certain installment sales before January 1, 1987		( *	)
26	Intangible drilling costs preference		3,860	
27	Other adjustments, including income-based related adjustments	. 27	208,800	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and lin			
	28 is more than \$238,550, see instructions.)	. 28	9,692,261	
	t II Alternative Minimum Tax (AMT)			
29	Exemption. (If you were under age 24 at the end of 2013, see instructions.)			
	IF your filing status is AND line 28 is not over THEN enter on line 29			
	Single or head of household \$115,400 \$51,900			
	Married filing jointly or qualifying widow(er) 153,900 80,800		0.000.770	
	Married filing separately	29	8,863,776	
~~	If line 28 is <b>over</b> the amount shown above for your filing status, see instructions.			
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33 and 35, and go to line 34	3, . <b>30</b>	6,780,008	
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.			
	• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 0b; anyou had a gain as both lines 15 and 16 of Cabadula D (form 1040) (so refinitioned for the ANT if			
	1040, line 9b; <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 60 here.	31	6,641,865	
	• All others: If line 30 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line			
	30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,590 (\$1,795 if married			

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**34** Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured

filing separately) from the result.

**32** Alternative minimum tax foreign tax credit (see instructions) . .

**33** Tentative minimum tax. Subtract line 32 from line 31 . . . .

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

35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 .

2,296,696

6,588,881

<u>8,527,92</u>2

3,938,312

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33

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35

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Cat. No. 13600G

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# Alternative Minimum Tax—Individuals

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

OMB No. 1545-0074 20

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Department of the Treasury Internal Revenue Service (99)

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

Form 6251

Total Forms Filed = 9,705,282

Sequence No. 32 Your social security number

35

Cat. No. 13600G

27,426,198

Form 6251 (2013)

Attachmen

Pa	Alternative Minimum Taxable Income (See Instructions for now to complete each line	.)			
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	2,050,527,116		
2	Medical and dental. If you or your spouse was 65 or older, enter the <b>smaller</b> of Schedule A (Form 1040), line 4, <b>or</b> 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0	2	1,260,151		
3	Taxes from Schedule A (Form 1040), line 9         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .	3	219,663,076		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	369,131		
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	33,232,206		
6	If Form 1040, line 38, is \$150,000 or less, enter -0 Otherwise, see instructions	6	( 26,920,336	)	
7	Tax refund from Form 1040, line 10 or line 21         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .          . <th .<="" <="" th=""><th>7</th><th>( 9,365,834</th><th>)</th></th>	<th>7</th> <th>( 9,365,834</th> <th>)</th>	7	( 9,365,834	)
8	Investment interest expense (difference between regular tax and AMT).	8	-365,335		
9	Depletion (difference between regular tax and AMT)	9	358,615		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	88,229,332		
11	Alternative tax net operating loss deduction	11	( 17,762,680	)	
12	Interest from specified private activity bonds exempt from the regular tax	12	1,080,775		
13	Qualified small business stock (7% of gain excluded under section 1202)	13	138,834		
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	1,614,752		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	1,797,002		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	-1.048		
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-3,090,125		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	-256,088		
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,273,789		
20	Loss limitations (difference between AMT and regular tax income or loss)	20	-473,181		
21	Circulation costs (difference between regular tax and AMT)	21	25,560		
22	Long-term contracts (difference between AMT and regular tax income)	22	115,774		
23	Mining costs (difference between regular tax and AMT)	23	130,305		
24	Research and experimental costs (difference between regular tax and AMT)	24	-153,884		
25	Income from certain installment sales before January 1, 1987	25	( *	)	
26	Intangible drilling costs preference	26	539,323		
27	Other adjustments, including income-based related adjustments	27	291,998		
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$238,550, see instructions.)	28	2,343,137,275		
Par	t II Alternative Minimum Tax (AMT)				
	Exemption. (If you were under age 24 at the end of 2013, see instructions.)				
	IF your filing status is AND line 28 is not over THEN enter on line 29				
	Single or head of household \$115,400 \$51,900				
	Married filing jointly or qualifying widow(er) 153,900 80,800				
	Married filing separately	29	509,679,719		
	If line 28 is <b>over</b> the amount shown above for your filing status, see instructions.				
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	1,959,170,961		
31	<ul> <li>If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 60 here.</li> </ul>	31	492,433,878		
	• All others: If line 30 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result.		17 101 005		
32	Alternative minimum tax foreign tax credit (see instructions)	32	17,121,395		
33	Tentative minimum tax. Subtract line 32 from line 31         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .	33	475,380,322		
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	498 122 382		

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

35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 .

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

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

Form	6251 (2013)				Pa	ige <b>2</b>
Par	t III Tax Computation Using Maximum Capital Gains Rates Complete Part III only if you are required to do so by line 31 or by the Fore	ign Ea	rned Income Tax Wo	orksheet	in the instructions	 3.
36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555- line 3 of the worksheet in the instructions for line 31	EZ, er 	ter the amount from	36		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	4,488,327			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	371,199			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	4,481,120			
40	Enter the <b>smaller</b> of line 36 or line 39			40		
41	Subtract line 40 from line 36			41		
42	If line 41 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line multiply line 41 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately).			42	3,968,781	
43	Enter: • \$72,500 if married filing jointly or qualifying widow(er), • \$36,250 if single or married filing separately, or • \$48,600 if head of household.	43		_		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; but do not enter less than -0	44		_		
45	Subtract line 44 from line 43. If zero or less, enter -0	45		_		
46	Enter the <b>smaller</b> of line 36 or line 37	46		-		
47	Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at $0\%$	47		-		
48	Subtract line 47 from line 46	48				
49	Enter the amount from the Line 49 Worksheet in the instructions	49		_		
50	Enter the smaller of line 48 or line 49	50			0.547.040	
51	Multiply line 50 by 15% (.15)			51	3,517,316	
52	Add lines 47 and 50		vise, go to line 53.	-		
	Subtract line 52 from line 46	53				
54	Multiply line 53 by 20% (.20)			54	596,810	
55	Add lines 41, 52, and 53	55				
56	Subtract line 55 from line 36			-		
57	Multiply line 56 by 25% (.25)			57	283,433	
	Add lines 42, 51, 54, and 57			58		
	If line 36 is \$179,500 or less (\$89,750 or less if married filing separately), mult Otherwise, multiply line 36 by 28% (.28) and subtract \$3,590 (\$1,795 if married result	d filing			4,257,585	
60	Enter the <b>smaller</b> of line 58 or line 59 here and on line 31. If you are filing Formenter this amount on line 31. Instead, enter it on line 4 of the worksheet in the in	n 255				

Form 6251 (2013)

Page 2

139

Form	6251 (2013)		P	Page 2
Par	t III Tax Computation Using Maximum Capital Gains Rates Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Wo	rkshee	t in the instructior	າຣ.
36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	_		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter3811,454,663			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter			
40	Enter the <b>smaller</b> of line 36 or line 39	40		
41	Subtract line 40 from line 36         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         . <th.< td=""><td>41</td><td></td><td></td></th.<>	41		
	If line 41 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result	42	320,217,526	
	<ul> <li>\$72,500 if married filing jointly or qualifying widow(er),</li> <li>\$36,250 if single or married filing separately, or</li> <li>\$48,600 if head of household.</li> <li>Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax</li> <li>Worksheet in the instructions for Form 1040, line 44, or the amount from line</li> <li>14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form</li> <li>1040), whichever applies (as figured for the regular tax, enter the amount from Form</li> <li>1040, line 43; but do not enter less than -0</li></ul>			
45	Subtract line 44 from line 43. If zero or less, enter -0			
46	Enter the smaller of line 36 or line 37			
47	Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0% 47	_		
48	Subtract line 47 from line 46			
49	Enter the amount from the Line 49 Worksheet in the instructions			
50	Enter the smaller of line 48 or line 49         .         .         .         .         50			
51	Multiply line 50 by 15% (.15)	51	19,882,798	
52	Add lines 47 and 50	_		
	If lines 52 and 36 are the same, skip lines 53 through 57 and go to line 58. Otherwise, go to line 53.			
53	Subtract line 52 from line 46         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         . <th.< th=""><th></th><th></th><th></th></th.<>			
54	Multiply line 53 by 20% (.20)	54	50,586,226	
	If line 38 is zero or blank, skip lines 55 through 57 and go to line 58. Otherwise, go to line 55.			
	Add lines 41, 52, and 53	_		
56	Subtract line 55 from line 36         56           Multiple line 55 (105)         56		2 101 042	
57	Multiply line 56 by 25% (.25)	57	2,101,942	
58	Add lines 42, 51, 54, and 57	58		
59	If line 36 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result		432,738,914	
60	Enter the smaller of line 58 or line 59 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not			
	enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	60		

Form **6251** (2013)

# 2013 Line Item Estimates—All figures are estimates based on samples,

		Number of returns filed for selected lines					
6	6252	Installment Sale Income	L	OMB No. 1545-	0228		
Departn	DEJE nent of the Treasury Revenue Service	<ul> <li>Attach to your tax return.</li> <li>Use a separate form for each sale or other disposition of property on the installment met</li> <li>Information about Form 6252 and its instructions is at www.irs.gov/form6252.</li> </ul>	thod.	201 Attachment Sequence No.	<b>4</b> 79		
Name(s	) shown on return	Total Forms Filed = 609,520	Identifying	entifying number			
1	Description of	property ►					
2a		(mm/dd/yyyy) ► <b>b</b> Date sold (mm/dd/yyyy) ►					
3	Was the prope	rty sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4.		. 🗌 Yes 🛛	] No		
4		rty you sold to a related party a marketable security? If "Yes," complete Part III. If "N			_		
Part		III for the year of sale and the 2 years after the year of sale	• •	. Yes	No		
Fart 5		luding mortgages and other debts. <b>Do not</b> include interest, whether stated or unstated	5	91,854	<b>—</b>		
6	Mortgages, de	bts, and other liabilities the buyer assumed or took the ct to (see instructions)		01,001	+		
7		from line 5					
8		basis of property sold					
9	Depreciation a	lowed or allowable					
10		. Subtract line 9 from line 8					
11		and other expenses of sale	_				
12		ure from Form 4797, Part III (see instructions) 12	- 10	04 500			
13 14		1, and 12	13 14	81,530			
15		described on line 1 above was your main home, enter the amount of your excluded		90,839			
10		ictions). Otherwise, enter -0		*			
16	Gross profit. S	Subtract line 15 from line 14		90,794	+		
17	Subtract line 1	3 from line 6. If zero or less, enter -0	17	3,198			
18	Contract price	e. Add line 7 and line 17	18	90,808			
Part		ent Sale Income. Complete this part for the year of sale and any year you	receive	a payment o	r have		
19		ebts you must treat as a payment on installment obligations. rcentage (expressed as a decimal amount). Divide line 16 by line 18. For years after	r				
13			19				
20	If this is the year	ar of sale, enter the amount from line 17. Otherwise, enter -0					
21	-	ved during year (see instructions). Do not include interest, whether stated or unstated		557,638			
22	Add lines 20 ar		22	557,771			
23	•	er stated or unstated					
24		le income. Multiply line 22 by line 19	24	548,831			
25		of line 24 that is ordinary income under the recapture rules (see instructions)		1,965	+		
26		5 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).		548,207			
Part		Party Installment Sale Income. Do not complete if you received the final	paymer	nt this tax yea	ır.		
27	Name, address	s, and taxpayer identifying number of related party					
28	Did the related	party resell or dispose of the property ("second disposition") during this tax year? .					
29		juestion 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is					
а	The second	d disposition was more than 2 years after the first disposition (other than disposi securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)	tions of				
b	The first dis	sposition was a sale or exchange of stock to the issuing corporation.					
С		disposition was an involuntary conversion and the threat of conversion occurred at	fter the f	irst disposition	1.		
d		d disposition occurred after the death of the original seller or buyer.	-1				
е		established to the satisfaction of the IRS that tax avoidance was not a princip s. If this box is checked, attach an explanation (see instructions).	al purpo	ose for either	of the		
30		property sold by related party (see instructions)		*	_		
31		price from line 18 for year of first sale		*			
32		ler of line 30 or line 31		*			
33 24		s received by the end of your 2014 tax year (see instructions)		*			
34 35		3 from line 32. If zero or less, enter -0		*	+		
35 36		of line 35 that is ordinary income under the recapture rules (see instructions)		0	+		
37		6 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).		*	+		

Cat. No. 13601R

For Paperwork Reduction Act Notice, see page 4.

Form 6252 (2014)

2013 Line It	em Estimates—A	Il figures are	estimates	based or	n samples
Amo	ounts of selected	lines filed (in	h thousands	s of dolla	irs)

# **Installment Sale Income**

Attach to your tax return.

or each sale or other disposition of property on the installment method. out Form 6252 and its instructions is at www.irs.gov/form6252.

OMB No. 1545-0228 2014

Department of the Treasury	Ose a separate form it
Internal Revenue Service	Information abo
Name(s) shown on return	

Form 6252

Der

				_
Total Forms	Filod	- 60	10 52	$\cap$
Total Forms	I lieu	-00	10,02	

Attachment
Sequence No.

Identifying number

1	Description of property			
2a	Date acquired (mm/dd/yyyy) ► <b>b</b> Date sold (mm/dd/yyyy) ►			
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4.		. Yes	No
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No			
	complete Part III for the year of sale and the 2 years after the year of sale		· Yes	No
Part	Gross Profit and Contract Price. Complete this part for the year of sale only.			
5	Selling price including mortgages and other debts. <b>Do not</b> include interest, whether stated or unstated	5	39,428,318	
6	Mortgages, debts, and other liabilities the buyer assumed or took the	-		
	property subject to (see instructions)			
7	Subtract line 6 from line 5			
8	Cost or other basis of property sold			
9	Depreciation allowed or allowable			
10	Adjusted basis. Subtract line 9 from line 8			
11	Commissions and other expenses of sale			
12	Income recapture from Form 4797, Part III (see instructions) <b>12</b>			
13	Add lines 10, 11, and 12	13	12,979,224	
14	Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	14	26,449,094	
15	If the property described on line 1 above was your main home, enter the amount of your excluded		20,110,001	
10	gain (see instructions). Otherwise, enter -0	15	*	
16	Gross profit. Subtract line 15 from line 14	16	26,414,494	
17	Subtract line 13 from line 6. If zero or less, enter -0	17	157,652	
18	Contract price. Add line 7 and line 17	18	37,988,087	
Part		-		have
- art	certain debts you must treat as a payment on installment obligations.	00110	a paymont of	nare
19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after			
	the year of sale, see instructions	19		
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0	20		
21	Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated	21	36,997,752	
22	Add lines 20 and 21	22	37,155,404	
23	Payments received in prior years (see instructions). <b>Do not</b> include			
	interest, whether stated or unstated			
24	Installment sale income. Multiply line 22 by line 19	24	23,954,684	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	166,825	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	26	23,787,859	
Part		-		
27	Name, address, and taxpayer identifying number of related party			-
28	Did the related party resell or dispose of the property ("second disposition") during this tax year? .		Ves	 ] No
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is m			
a	The second disposition was more than 2 years after the first disposition (other than disposition			
	marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)			
b	The first disposition was a sale or exchange of stock to the issuing corporation.			
с	The second disposition was an involuntary conversion and the threat of conversion occurred afte	r the f	first disposition.	
d	The second disposition occurred after the death of the original seller or buyer.		•	
e	It can be established to the satisfaction of the IRS that tax avoidance was not a principal	purp	ose for either o	of the
	dispositions. If this box is checked, attach an explanation (see instructions).			
30	Selling price of property sold by related party (see instructions)	30	*	
31	Enter contract price from line 18 for year of first sale	31	*	
32	Enter the <b>smaller</b> of line 30 or line 31	32	*	
33	Total payments received by the end of your 2014 tax year (see instructions)	33	*	
34	Subtract line 33 from line 32. If zero or less, enter -0	34	*	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*	

Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) .

Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)

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

36

37

0

36

37

79

Form **6781** 

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

# Gains and Losses From Section 1256

OMB No. 1545-0644 

				CON	racis and	i Straut	lles				J
	nent of the Treasury Revenue Service	► Inform	nation ab		781 and its inst ► Attach to your		at <i>www.ir</i> s.g	gov/form6781.		Attachment Sequence No.	
Name(s	) shown on tax return		l Forms F	iled = 577	,582				Ide	entifying number	
Check	all applicable boxe	es (see instructio	ons). A	Mixed	straddle election	า	C	Mixed strade	lle acc	count election	
			В	_	lle-by-straddle id	dentification	election <b>D</b>	Net section 1	256 c	contracts loss elec	ction
Part	Section	1256 Contra	cts Mar	ked to N	larket						
	(2	a) Identification	n of acco	ount		(b) (L	.oss)	(c) Gain			
1										-	
										-	
2	Add the amounts		. ,	. ,		(	)				!
3	Net gain or (loss)			., .,					3	576,750	
4	Form 1099-B adj	ustments. See ir	nstructions	and attack	n statement				4	1,784	
5	Combine lines 3								5	575,318	
6	Note: If line 5 sh instructions. If you have a ne carried back. Ent	et section 1256	contracts	loss and o	checked box D		r the amour	nt of loss to be	6	4,465	
7	Combine lines 5	and 6							7	573,898	
8	Short-term capitric of Schedule D (see		). Multipl	y line 7 by 4	40% (.40). Enter	here and inc	clude on the	appropriate line	8	556,481	
9	Long-term capit of Schedule D (se		). Multiply		60% (.60). Enter				9	573,880	
Part	Gains an	d Losses Fr	om Stra	iddles. A	Attach a separa	ate stateme	nt listing ea	ach straddle and	l its c	omponents.	
Secti	on A-Losses	From Strade	dles								
	<b>(a)</b> Description of p		(b) Date entered into or acquired	(c) Date closed out or sold	<b>(d)</b> Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-		(h) Recognized los If column (f) is more than (g), enter difference. Otherwise, enter -0		more ter
10											
11a	Enter the short-t Schedule D or Fo				column (h), here		e on the ap	propriate line of	11a	( 698	
b	Enter the long-te Schedule D or Fo								11b	( 37	)
Secti	on B—Gains F										<u>.</u>
	<b>(a)</b> Description of p		<b>(b)</b> Date entered into or acquired	(c) Date closed out or sold		(d) Gross(e) Cost or other basis plussales priceexpense of sale		oasis plus		(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12											
13a	Enter the short-t Schedule D or Fo						on the app	propriate line of	13a	657	
b	Enter the long-te Schedule D or Fo	erm portion of g	gains from	n line 12, c	olumn (f), here	and include			13b		
Part								Memo Entry Or		311 e instructions)	<u>i</u>
		ion of property		(b) Da acquir	te <b>(c)</b> Fair	market value o ess day of tax	on last (	d) Cost or other basis as adjusted	s	(e) Unrecognized If column (c) is m than (d), enter diffe Otherwise, enter	nore erence.

14

# Gains and Losses From Section 1256

	,	Amounts	or select	led intes med	a (in thou	sanus or u	oliais)			
(	6781	Gain	s and I	Losses Fr	om Sec	tion 12	56		OMB No. 1545-0	)644
Form			Cont	racts and	Strado	lles			୭⋒∎_	2
Departn	nent of the Treasury	rmation al		5781 and its inst			ov/form6781		Attachment	•
	Revenue Service	, mation a		Attach to your		at mining of get			Sequence No. 8	32
Name(s	) shown on tax return Tot	al Forms	Filed = 577	,582				Ide	entifying number	
Check	all applicable boxes (see instruc	tions).	A 🗌 Mixed	straddle election	า	С	Mixed strado	lle acc	count election	
			_	lle-by-straddle id			_		ontracts loss elec	tion
Part	Section 1256 Contr	acts Ma	rked to N	larket						
	(a) Identificat	ion of acc	ount		(b) (L	.oss)	(c) Gain			
1										
2	Add the amounts on line 1 in co	olumns (b) a	and (c)	2	(	)				
3	Net gain or (loss). Combine line	2, column	s (b) and (c)					3	2,875,074	
4	Form 1099-B adjustments. See	instruction	is and attach	n statement				4	-3,563	
5	Combine lines 3 and 4							5	2,871,511	
	<b>Note:</b> If line 5 shows a net gai instructions.	n, skip line	6 and enter	the gain on line	7. Partnersh	nips and S cor	rporations, see			
6	If you have a net section 125	6 contracts	s loss and o	checked box D	above, ente	r the amount	of loss to be			
	carried back. Enter the loss as	a positive r	umber .					6	111,121	
7	Combine lines 5 and 6							7	2,982,632	<u> </u>
8	Short-term capital gain or (lo									
	of Schedule D (see instructions	<b>,</b>						8	1,193,062	<u> </u>
9	Long-term capital gain or (los								4 700 570	
Part	of Schedule D (see instructions Gains and Losses I			· · · · ·				9	1,789,572	1
	on A–Losses From Stra		audies. /	Allach a separa	ale stateme	nt listing eac	in stradule and	i its c	omponents.	
Secu						(f) Loss.				
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	<b>(d)</b> Gross sales price	(e) Cost or other basis plus expense of sale	If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognize gain on offsetting positions	d	(h) Recognized I If column (f) is m than (g), ente difference. Otherwise, enter	nore er
10										
11a	Enter the short-term portion o Schedule D or Form 8949 (see			column (h), here	and include	e on the appr	opriate line of	11a	( 30,449	)
b	Enter the long-term portion of Schedule D or Form 8949 (see			· · · ·	and include	e on the appr	opriate line of	11b	( 27,799	)
Secti	on B-Gains From Strad	dles								
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gr sales j		ba	ost or other sis plus nse of sale		(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	

12													
												_	
13a	<b>13a</b> Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D or Form 8949 (see instructions)									13a	413,715		
b	Schedule D or Form 8949 (see instructions)         1         219,629												
Part	Unrecognized Gains	From F	Positions	Held	l on Last	Day	of Ta	x Ye	ar. Memo En	try Or	nly (se	ee instructions)	
(a) Description of property			<b>(b)</b> Da acquire		(c) Fair market value on last business day of tax year (d) Cost or other basis as adjusted (d) Cost or other basis than (d), enter d					(e) Unrecognized g If column (c) is mo than (d), enter differe Otherwise, enter -	ore ence.		
14													

OMB No. 1545-0644

144		2013 Line		mates—All figures are estimates based on samples, nber of returns filed for selected lines								
Form	8283				aritable Con	-		-		OMB No.	1545-0	908
Departn	ecember 2013) nent of the Treasury Revenue Service	▶ Information		to your tax return if you claimed a total deduction of over \$500 for all contributed property. m 8283 and its separate instructions is at <i>www.irs.gov/form8283</i> .					Attachme Sequenc	ent e No. <b>1</b>	55	
Name(s	s) shown on your inc	come tax return	Total Fo	rms Filed = 7	7.712.910					Identifying	numbe	r
Note.	Figure the amo	ount of your cont			re completing this	for	n. See vo	our tax ret	urn instruc	tions.		
Sect	groups securit	s of similar iter ties even if the o	ms) for w	hich you c is more tha	<b>d Publicly Trad</b> laimed a deduc an \$5,000 (see in	tioi stri	n of \$5, uctions).	000 or l	ess. Also	-		•
Par	Part I Information on Donated Prop			e <b>rty</b> —If you	need more space	ce,	attach a			<u>()</u>		
1		me and address of the onee organization	check the box	property is a vehicle (se x. Also enter the vehicle unless Form 1098-C is a	ider	ntification	(For a ve	hicle, enter th or securities, e	of donated pro ne year, make, enter the compa per of shares.)	model, a		
Α												
В												
С												
D												
Е												
Note.	If the amount y	ou claimed as a	deduction	] for an item is	s \$500 or less, you	do	not have	e to compl	ete columi	ns (e), (f), an	id (g).	
	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	• •	v acquired donor	(g) Donor's cost or adjusted basis			market value		lethod used to the fair market		ne
A					4,287,774		7,649	264				
B C												
D												
E Part	entire ir	nterest in a pro	operty list	ed in Part	<b>operty</b> –Comple I. Complete line equired stateme	s 3	3a throu	gh 3c if				
2a					for which you gave		ss than a	n entire in	terest 🕨			
b				-	eparate statement listed in Part I: (1	)	For this t	-				
с	from the done	Idress of each or ee organization a le organization (donee	above):	to which an	<b>(2</b> y such contributic			prior tax y e in a prio		nplete only	if diffe	rent
	Address (number,	, street, and room or s	uite no.)									
	City or town, state	e, and ZIP code										
d e			-		erty is located or k ion, having actual	-		of the pro	perty ►			
3a					nt, on the donee's				oose of th	e donated	Yes	No
b	Did you give	to anyone (other	than the	donee organ	nization or another	or	ganizatio	n particip	-			

organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
c Is there a restriction limiting the donated property for a particular use?

For Paperwork Reduction Act Notice, see separate instructions.

Form 8283 (Rev. 12-2013)

2013 Line Item Estimates—All figures are estimates based on samples,

Amounts of selected lines filed (i	in thousands of dollars)
------------------------------------	--------------------------

Form 8283	Noncash Charitable Contributions Attach to your tax return if you claimed a total deduction	OMB No. 1545-0908
(Rev. December 2013) Department of the Treasury	of over \$500 for all contributed property.	Attachment Sequence No. <b>155</b>
Internal Revenue Service	Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.	
Name(s) shown on your ince	Identifying number	
	Total Forms Filed – 7 712 910	1

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

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

Part	Part I Information on Donated Property—If you need more space, attach a statement.							
1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)					
Α								
в								
С								
D								
E								

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

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(g) Donor's cost or adjusted basis	(h) Fair market valu (see instructions)	(i) Method used to determine the fair market value
Α			35,947,176	37,550,378	
В					
С					
D					
E					

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

2a	Enter the letter from Part I that identifies the property for which you gave less than an entire interest	
	If Part II applies to more than one property, attach a separate statement.	
b	Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year	

С	Name and address of each organization to which any such contribution was made in a prior year (complete only if different
	from the donee organization above):
	Name of charitable organization (donee)

(2)

For any prior tax years

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

City or town, state, and ZIP code

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

Name of any person, other than the donee organization, having actual possession of the property е

3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	Yes	No
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
С	Is there a restriction limiting the donated property for a particular use?		
For Pa	perwork Reduction Act Notice, see separate instructions. Cat. No. 62299J Form 8283	(Rev. 12	-2013)

Cat. No. 62299J
#### 2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form 8283 (Rev. 12-2013)

										•
Nam	e(s) shown on your ince	ome tax return					Ide	ntifying number		
Sec	for whic	Property Over \$5,000 (Except the you claimed a deduction d in Section A). An appraisal	of more than \$5,00	0 per item or	group (e	exce	pt contributions o	f pu	blicly traded secur	
Pa	art I Inform	nation on Donated Prop	erty-To be con	npleted by t	he taxp	aye	r and/or the app	orais	ser.	
	a Art* (contrib d Art* (contrib g Collectibles) j Other	hat describes the type of proper ution of \$20,000 or more) ution of less than \$20,000) **	<b>b</b> Qualified <b>e</b> Other Re <b>h</b> Intellectu	al Property			c Equipm f Securitie i Vehicles	es S	historical memorabilia	, and
		, stamps, books, gems, jewelry, spo /ou must attach a qualified app				abov	e.			
5		of donated property (if you need attach a separate statement)		roperty was dona I condition of the			f summary of the over time of the gift	all	(c) Appraised fair market value	
Α									117,098	
В										
С										
D										
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	<b>(g)</b> For barga amoun	ain sales, e t received	nter	See (h) Amount claimed as deduction		ructions (i) Date of contributio	'n
Α			96.803	3,68	87		82,776			
В			,	5,0						

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

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

Signature of taxpayer (donor) ►

Part III	Declaration of Appraiser
I declare that I	am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or
married to anv	person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction. I performed the majority of my

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

Here	Signature ►	Title ►	Date ►
Business address (including room or suite no.)			Identifying number

City or town, state, and ZIP code

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

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

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

Does the organization intend to use the property for an unrelated use?		. 🕨 🗌 Yes	🗌 No
Name of charitable organization (donee)	Employer identification number		
Address (number, street, and room or suite no.)	City or town, state, and ZIP code		
Authorized signature	Title	Date	

Page 2

С D

Dort III

Sian

Date

Form	1 8283 (Rev. 12-2013)			ed (in thousands of	,	Page 2
	e(s) shown on your inc	come tax return				Identifying number
Sec	for whi	Property Over \$5,000 (Exce ch you claimed a deduction ed in Section A). An appraisal	of more than \$5,000	per item or group (exce	ept contributions of	publicly traded securities
Pa	art I Inform	nation on Donated Prop	erty-To be comp	pleted by the taxpaye	r and/or the app	oraiser.
4	a 🗌 Art* (contrib	that describes the type of prop bution of \$20,000 or more) bution of less than \$20,000) **			c Equipme f Securitie i Vehicles	S
	includes paintings, sc r similar objects.	ulptures, watercolors, prints, drawir	ngs, ceramics, antiques, d	ecorative arts, textiles, carpe	ts, silver, rare manuscr	ipts, historical memorabilia, and
	•	s, stamps, books, gems, jewelry, sp	orts memorabilia, dolls, etc	c., but not art as defined abov	e.	
		you must attach a qualified app				
5		of donated property (if you need , attach a separate statement)		perty was donated, give a brie condition of the property at the		all <b>(c)</b> Appraised fair market value
Α						18,957,318
B						
C D						
	(d) Date acquired		(f) Donor's cost or	(g) For bargain sales, enter	See	instructions
	by donor (mo., yr.)	(e) How acquired by donor	adjusted basis	amount received	(h) Amount claimed as deduction	a (i) Date of contribution
Α			4,879,319	683,022	4,904,114	
B C						
D						
	rt II Taxpa	ayer (Donor) Statement	List each item ind	cluded in Part I above	e that the apprai	sal identifies as having
	a valu	e of \$500 or less. See ins	structions.			
		wing item(s) included in Part I fying letter from Part I and des			elief an appraised v	alue of not more than \$500
Siar	ature of taxpayer (o	donor) 🕨			Date ►	
-		ration of Appraiser				
marr	lare that I am not the ied to any person who aisals during my tax ye	donor, the donee, a party to the tra o is related to any of the foregoing p ear for other persons.	nsaction in which the donc persons. And, if regularly u	or acquired the property, emp ised by the donor, donee, or	loyed by, or related to party to the transaction	any of the foregoing persons, o , I performed the majority of my
of p frauc abet appr beer <b>Sig</b>	roperty being valued. Julent overstatement of ting the understateme aisal is to be used in barred from presentin n	m appraisals on a regular basis; and I certify that the appraisal fees w of the property value as described nt of tax liability). In addition, I undo connection with a return or claim for ng evidence or testimony by the Off	ere not based on a perce in the qualified appraisal of erstand that I may be subj or refund and a substantia ice of Professional Respon	entage of the appraised prop or this Form 8283 may subject ject to a penalty under section al or gross valuation misstated	perty value. Furthermo ct me to the penalty ur n 6695A if I know, or re ment results from my a	re, I understand that a false on order section 6701(a) (aiding and easonably should know, that my
He Busi	re Signature ► ness address (includin	a room or suite no.)	Title ►		Date ►	dentifying number
City	or town, state, and ZIF	P code				

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

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

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

Does the organization intend to use the property for an unrelated use?		· 🕨 🗌 Yes 🗌 No
Name of charitable organization (donee)	Employer identification number	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date

Number of returns filed for selected lines

Form <b>8396</b>
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Department of the Treasury

Internal Revenue Service (99)

Name(s) shown on your tax return

### **Mortgage Interest Credit**

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

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

OMB No. 1545-0074				
20	13			

Attachment Sequence No. 138

Your social security number

I	Attach	to Form	1040 or	1040NR.

Total	Forms	Filed -	64.383
TULAI	FUIIIS	riieu =	04,303

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

Name	of Issuer of Mortgage Credit Certificate Mortgage Credit Certificate Number	Issue Date		
	re you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the ative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.	e elde	rly or the disabled	l,
Par				
1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your <b>mortgage credit certificate. Do not</b> enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter.	3	62,394	
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.			
4	Enter any 2010 credit carryforward from line 16 of your 2012 Form 8396	4	*	
5	Enter any 2011 credit carryforward from line 14 of your 2012 Form 8396	5	*	
6	Enter any 2012 credit carryforward from line 17 of your 2012 Form 8396	6	*	ļ
7	Add lines 3 through 6	7	62,398	ļ
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	60,395	
9	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8396" in the space next to that box	9	58,410	
Par	Mortgage Interest Credit Carryforward to 2014. (Complete only if line 9 is less that	n line	7.)	
10	Add lines 3 and 4	10		
11	Enter the amount from line 7	11		
12	Enter the larger of line 9 or line 10	12		ļ
13	Subtract line 12 from line 11	13		
14	2012 credit carryforward to 2014. Enter the smaller of line 6 or line 13	14		<u> </u>
15	Subtract line 14 from line 13	15		
16	2011 credit carryforward to 2014. Enter the smaller of line 5 or line 15	16		<u> </u>
17	2013 credit carryforward to 2014. Subtract line 9 from line 3. If zero or less, enter -0	17		
For P	aperwork Reduction Act Notice, see your tax return instructions. Cat. No. 62502X		Form <b>8396</b>	<b>D</b> (2013)

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

**Mortgage Interest Credit** 

Amounts of selected lines filed (in thousands of dollars)

OMB No. 1545-0074	
2013	

(For Holders of	Qualified	Mortgage	Credit	Certificates	Issued by
•					

State or Local Governmental Units or Agencies)

Information about Form 8396 and its instructions is at www.irs.gov/form8396	5.
Attach to Form 1040 or 1040NR.	

Attachment Sequence No. **138** 

Your social security number

-					
Name(s)	shown	on	vour	tax	return

Department of the Treasury Internal Revenue Service (99)

Form 8396

Total Forms Filed = 64,383

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

Name	of Issuer of Mortgage Credit Certificate	Issue	Issue Date			
	re you begin Part I, figure the amounts of any ative motor vehicle credit, and qualified plug-in	l of the following credits you are claiming: Credit f a electric drive motor vehicle credit.	or the elde	erly or the disable	d,	
	t I Current Year Mortgage Interest Cr					
1		amount. If someone else (other than your spous	e if			
	filing jointly) also held an interest in the home	e, enter only your share of the interest paid	. 1			
2	-	our mortgage credit certificate. Do not enter			07	
	interest rate on your nome mortgage		. 2		<u>%</u>	
3	If line 2 is 20% or less multiply line 1 by li	ne 2. If line 2 is more than 20%, or you refinan	ced			
Ŭ		ficate, see the instructions for the amount to ente		126,149		
		ne mortgage interest on Schedule A (Form 10				
	by the amount on line 3.					
				*		
4	Enter any 2010 credit carryforward from line	16 of your 2012 Form 8396	. 4			
5	Enter any 2011 credit carryforward from line	14 of your 2012 Form 8396	. 5	*		
Ŭ						
6	Enter any 2012 credit carryforward from line	17 of your 2012 Form 8396	. 6	*		
7	Add lines 3 through 6		. 7	158,100		
~	L'initation boond on tou linkitit. Entry th	e energy at from the Oregit Limit Merkehoet (				
8		e amount from the Credit Limit Worksheet (		331,101		
					_	
9	Current year mortgage interest credit. Er	ter the smaller of line 7 or line 8. Also include	this			
		Form 1040NR, line 50. Check box ${\bf c}$ on that line				
	enter "8396" in the space next to that box		. 9	73,709		
Par	Mortgage Interest Credit Carryfor	ward to 2014. (Complete only if line 9 is less	than line	e /.)		
10	Add lines 3 and 4		. 10			
10			. 10			
11	Enter the amount from line 7		. 11			
12	Enter the <b>larger</b> of line 9 or line 10		. 12			
10	Subtract line 12 from line 11		10			
13			. 13			
14	2012 credit carryforward to 2014. Enter the	e smaller of line 6 or line 13	. 14			
15	Subtract line 14 from line 13		. 15			
10	0011					
16	2011 credit carryforward to 2014. Enter the		. 16			
17	2013 credit carryforward to 2014. Subtract	line 9 from line 3. If zero or less, enter -0	. 17			
	aperwork Reduction Act Notice, see your tax retu			Form <b>839</b>	<b>6</b> (2013)	

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

150
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Form

### 2013 Line Item Estimates—All figures are estimates based on samples,

Number of returns filed for selected lines

## Passive Activity Loss Limitations ► See separate instructions.

Department of the Treasury Internal Revenue Service (99)

8582

► Attach to Form 1040 or Form 1041.

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

201 3 Attachment Sequence No. 88

OMB No. 1545-1008

Identifying number

Name(s	Total Forms Filed = 7,324,497		Identifyin	g number	
Part	2013 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Pa	rt I.			
	I Real Estate Activities With Active Participation (For the definition of al Allowance for Rental Real Estate Activities in the instructions.)		e		
-	Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b> 2,127,831			
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b> ( 3,365,484	)		
	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b> ( 1.542.175	)		
			1d	4,544,186	
Comr	nercial Revitalization Deductions From Rental Real Estate Activities	1. 1			
2a	Commercial revitalization deductions from Worksheet 2, column (a) .	<b>2a</b> ( 1,050	)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b ( *	)		
C	Add lines 2a and 2b		2c	( 1,088	)
	her Passive Activities	1			
	Activities with net income (enter the amount from Worksheet 3, column (a))	<b>3a</b> 2,481,392	_		
	Activities with net loss (enter the amount from Worksheet 3, column (b))	<b>3b</b> ( 1,888,716	)		
С	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	<b>3c</b> ( 1,405,958	)		
d	Combine lines 3a, 3b, and 3c		3d	3,756,049	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here a your return; all losses are allowed, including any prior year unallowed				
	2b, or 3c. Report the losses on the forms and schedules normally used	. 4	7,315,634		
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.	4	-	7,315,034	
	Line 2c is a loss (and line 1d is zero or more)	), skip Part II and go to P	art III.		
	• Line 3d is a loss (and lines 1d and 2c are ze			nd go to line 15.	
Cauti	on: If your filing status is married filing separately and you lived with yo			-	mplete
Part II	or Part III. Instead, go to line 15.				
Part		•			
	Note: Enter all numbers in Part II as positive amounts. See instruc	ctions for an example.			
5	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4		5	2,933,809	_
6 7	Enter \$150,000. If married filing separately, see instructions Enter modified adjusted gross income, but not less than zero (see instructions)	6 2,914,322 7 3 134 334	_		
'	<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9,	7 3,134,334	_		
	enter -0- on line 10. Otherwise, go to line 8.				
8	Subtract line 7 from line 6	8 1,770,197			
9	Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing s		9	1,770,197	
10	Enter the <b>smaller</b> of line 5 or line 9		10	1,768,165	+
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.				
Part	Special Allowance for Commercial Revitalization Deduce Note: Enter all numbers in Part III as positive amounts. See the ex				
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing s	s <b>11</b>	*		
12	Enter the loss from line 4	12			
13	Reduce line 12 by the amount on line 10	13	1,038		
14	Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or	line 13	14	*	
Part					
15	Add the income, if any, on lines 1a and 3a and enter the total		15	1,258,026	
16	Total losses allowed from all passive activities for 2013. Add lin			2 004 470	
Eer D-	instructions to find out how to report the losses on your tax return perwork Reduction Act Notice, see instructions.	<u></u> Cat. No. 63704F	16	3,821,178 Form <b>858</b>	2 (2012)
TUI Pa	DEI WORK NEUUCIUM ACLINULICE, SEE INSTRUCTIONS.	Cat. No. 63/04E			− (∠∪IJ)

2013	Line Item	Est	imat	es–	-All	figures	are	estima	tes k	based	on	samp	es

Amounts of selected lines filed (in thousands of dollars)

## Passive Activity Loss Limitations ► See separate instructions.

► Attach to Form 1040 or Form 1041.

Department of the Treasury Internal Revenue Service (99)

Form 8582

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

Name(s	shown on return Total Forms Filed = 7,324,497	Identifyin	g number	
	10tal Forms Filed = 7,324,497			
Part	2013 Passive Activity Loss			
	Caution: Complete Worksheets 1, 2, and 3 before completing Part I.			
Renta	I Real Estate Activities With Active Participation (For the definition of active participation, see	2		
	al Allowance for Rental Real Estate Activities in the instructions.)			
-	Activities with net income (enter the amount from Worksheet 1,			
Id				
h		_		
a	Activities with net loss (enter the amount from Worksheet 1, column			
	(b))	)		
С	Prior years unallowed losses (enter the amount from Worksheet 1,			
	column (c))	<u> </u>		
	Combine lines 1a, 1b, and 1c	1d	-59,555,191	
	nercial Revitalization Deductions From Rental Real Estate Activities			
	Commercial revitalization deductions from Worksheet 2, column (a) . 2a ( 20,047	)		
b	Prior year unallowed commercial revitalization deductions from			
	Worksheet 2, column (b)	)		
С	Add lines 2a and 2b	2c	( 34,025	)
All Ot	her Passive Activities			
3a	Activities with net income (enter the amount from Worksheet 3,			
	column (a))			
b	Activities with net loss (enter the amount from Worksheet 3, column			
	(b))	)		
с	Prior years unallowed losses (enter the amount from Worksheet 3,			
	column (c))	)		
d	Combine lines 3a, 3b, and 3c	3d	8,676,391	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with	n		
	your return; all losses are allowed, including any prior year unallowed losses entered on line 1c			
	2b, or 3c. Report the losses on the forms and schedules normally used	[′] 4	-50,912,825	
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.		00,012,020	<u> </u>
	• Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Pa	art III.		
	Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II a		nd ao to line 15.	
Cauti	on: If your filing status is married filing separately and you lived with your spouse at any time du		-	nplete
	or Part III. Instead, go to line 15.		,,	
Part				
	<b>Note:</b> Enter all numbers in Part II as positive amounts. See instructions for an example.			
5	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	5	105,117,989	
6	Enter \$150,000. If married filing separately, see instructions $$ <b>6</b> 436,004,161		105,117,969	
7		_		
	Inter modified adjusted gross income, but not less than zero (see instructions)       7       691.055.070         Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9,       691.055.070       691.055.070			
	enter -0- on line 10. Otherwise, go to line 8.			
0				
8	Subtract line 7 from line 6       8       107,886,107         Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	-	22 552 724	
9		9	33,553,734	
10	Enter the <b>smaller</b> of line 5 or line 9	10	15,979,540	
Dort		ol Eatr	to Activition	
Part				
4.4	Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the ins			
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions		*	
12	Enter the loss from line 4	12		
13	Reduce line 12 by the amount on line 10	13	55,675	
14 Dout	Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13	14	*	
Part				
15	Add the income, if any, on lines 1a and 3a and enter the total	15	23,886,091	
16	Total losses allowed from all passive activities for 2013. Add lines 10, 14, and 15. See			
	instructions to find out how to report the losses on your tax return	16	64 205 264	

For Paperwork Reduction Act Notice, see instructions.

OMB No. 1545-1008

2013

Attachment Sequence No. 88

Form 8582 (2013)

Cat. No. 63704F

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

Form <b>8586</b>	Low-Income Housing Credit	
(Rev. December 2011) Department of the Treasury Internal Revenue Service (99)	Attach to your tax return.	
Name(s) shown on return	Total Forms Filed = 19,890	I

OMB No. 1545-0984

Attachment Sequence No. 36a

dentifying number

Par	t I Buildings Placed in Service Before 2008		
1	Number of Forms 8609-A attached for buildings placed in service before		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? Yes No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) (ii) (iii) (iv)		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	2,327
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	16,716
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	18,047
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7 Dori	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	
	•		
8	Number of Forms 8609-A attached for buildings placed in service after 2007		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? Yes No If "Yes," enter the building		
	identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) (ii) (iii) (iv)		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	864
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	864
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d $\cdot$ .	14	
For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 63987		Form 8586 (Rev. 12-2011)

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

Low-Income	Housing	Credit
		Ulouit

8586

Department of the Treasury Internal Revenue Service (99)

(Rev. December 2011)

Form

OMB No. 1545-0984

Attachment Sequence No. **36a** 

► Attach to your tax return.

Identifying number

Name(s	shown on return Total Forms Filed = 19,890	entifying	g number	
Part	Buildings Placed in Service Before 2008			_
1	Number of Forms 8609-A attached for buildings placed in service before 2008			
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? Yes No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
	(i) (ii) (iii) (iv)			
3	(i)(iii)(iv)Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	1,360	
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	52,725	
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	54,062	
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6		
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7		
Part	Buildings Placed in Service After 2007			
8	Number of Forms 8609-A attached for buildings placed in service after			
9	2007			
	(i) (ii) (iii) (iv)			
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*	
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	13,470	
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	13,470	
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13		
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d .	14		
For Pa	perwork Reduction Act Notice, see instructions. Cat. No. 639871		Form <b>8586</b> (Rev. 12-201	11)

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

154
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#### 2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form <b>8606</b>
Department of the Treasury

### **Nondeductible IRAs**

OMB No. 1545-0074

2

13

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

Internal	Revenue Service (99)						Sequence No	. <b>48</b>
Name.	If married, file a separate form for	r each spouse required to file Form 8606. S Total Forms Filed = 2,249,				Your s	social security nur	nber
Fill in	Your Address Only	Home address (number and street, or P.	.O. box if mail is not d	lelivere	d to your home)		Apt. no	D.
	Are Filing This by Itself and Not	City, town or post office, state, and ZIP	code. If you have a fo	reign a	ddress, also complete	the space	s below (see instru	ctions).
With `	Your Tax Return	Foreign country name	Foreign pro	vince/	state/county	For	eign postal code	1
Par		ontributions to Traditional IRA only if one or more of the followir		tions	From Tradition	al, SEP	, and SIMPLE	IRAs
	You made nonde	ductible contributions to a tradition	onal IRA for 2013	3.				
	traditional IRA in	itions from a traditional, SEP, or S 2013 or an earlier year. For this p e-time distribution to fund an HSA	ourpose, a distrib	ution	does not include	a rollove	er, qualified ch	aritable
		art, but not all, of your traditional, zed) <b>and</b> you made nondeductible						ortion
1		e contributions to traditional IRAs						
-	-	rough April 15, 2014 (see instruct					651,399	
2		traditional IRAs (see instructions)					947,597	
3	In 2013, did you take a distri	ibution No		 t.fra	 m line 3 on line 1		1,301,054	
	from traditional, SEP, or SIN		Do not comple					
	or make a Roth IRA convers		•					
4	Enter those contributions i	included on line 1 that were made fr		14. th	ough April 15, 201	4 <b>4</b>	10,505	
5	Subtract line 4 from line				· · · · · · · ·	. 5	1,297,266	_
6		your traditional, SEP, and SIMPI any outstanding rollovers (see inst		6	361,622			
7	2013. <b>Do not</b> include ro time distribution to fund returned contributions,	s from traditional, SEP, and SII llovers, qualified charitable distrik d an HSA, conversions to a Rot , or recharacterizations of tr ctions)	outions, a one- th IRA, certain raditional IRA	7	395,259			
8	IRAs to Roth IRAs in 20	bu converted from traditional, SEF 13. <b>Do not</b> include amounts conv e instructions). Also enter this amou	verted that you	8	39,866			
9	•	· · · · · · · · · · · · · · · · · · ·	46,153		I	_		
10		nter the result as a decimal round 1.000 or more, enter "1.000"	ded to at least	10	× .			
11		0. This is the nontaxable portion RAs. Also enter this amount on lin		11	34,098			
12	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10. This is the nontaxable po d not convert to a Roth IRA		12	376,534			
13		is is the nontaxable portion of all y					465,701	
14		e 3. This is <b>your total basis in tra</b>			-		1,230,757	
15	1040, line 15b; Form 104	act line 12 from line 7. If more tha 40A, line 11b; or Form 1040NR, lin	ne 16b			. 15	384,679	
<b>Note.</b> You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).						er		

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

Cat. No. 63966F

Form 8606 (2013)

**Nondeductible IRAs** 

OMB No. 1545-0074 2013

▶ Information about Form 8606 and its separ	rate instructions is at www.irs.gov/form8606.
Finiormation about 1 orm 0000 and its separ	

Form **8606** 

	Revenue Service (99)			Attach to Form 1	040, Form 10	040A, or F	orm 1	040NR.		Attac Sequ	hment Ience No. <b>4</b>	8
Name.	f married, file a separate fo	orm for		e required to file Form 8 tal Forms Filed = 2		ctions.			Your		urity numbe	
		<u> </u>		liress (number and street	· ·	mail is not (	delivere	d to your home)			Apt. no.	
Fill in	Your Address Only		Tiome auc		I, OF F.O. DOX II	mail is not t	Jenvere	a to your nome)			Apt. 110.	
lf You	Are Filing This		City, town	or post office, state, and	d ZIP code. If y	ou have a fo	oreign a	ddress, also complete	the space	es below (se	ee instructio	ons).
Form	by Itself and Not											
With `	Your Tax Return		Foreign o	country name	1	Foreign pro	ovince	/state/county	For	reign post	al code	
Par				ons to Traditiona			utions	From Tradition	al, SEF	P, and S	IMPLE IF	RAs
				e or more of the fol								
				ontributions to a tr								
	traditional IF	RA in 2	2013 or a	a traditional, SEP, in earlier year. For t tribution to fund an	this purpose	e, a distrik	oution	does not include	a rollov	er, qualif	ied charit	table
				t all, of your tradition								tion
1	Enter your nondedu from January 1, 201									3.86	69,580	
2	Enter your total bas										69,430	<u> </u>
3	Add lines 1 and 2			•	,						39,010	
	In 2013, did you take a from traditional, SEP, o or make a Roth IRA co	or SIM	PLE IRAs,	No Yes	Do n	ot comple		om line 3 on line 1 e rest of Part I.	4.			
4	Enter those contribut						14 th	rough April 15, 201	4 4	72	.902	
5	Subtract line 4 from							· · · · · · · ·	. 5	_	66,107	<u> </u>
6	Enter the value of December 31, 2013,						6	142,327,356				
7	Enter your distribut 2013. <b>Do not</b> includ time distribution to returned contribut contributions (see in	de roll fund ions,	lovers, qu an HSA or rec	ualified charitable d , conversions to a haracterizations	listributions a Roth IRA,	, a one- certain	7	8,475,163				
8	Enter the net amou IRAs to Roth IRAs i later recharacterized	n 201 (see	3. <b>Do no</b> instruction	ot include amounts ns). Also enter this a	converted t amount on li	hat you ne 16 .	8	885,128				
9 10	Add lines 6, 7, and 8 Divide line 5 by line 3 places. If the resu	9. Er	nter the re	esult as a decimal			10	× .				
11	Multiply line 8 by lin you converted to Ro	ne 10	. This is t	the nontaxable por	rtion of the	amount	11	238,408				
12	Multiply line 7 by distributions that yo	line	10. This	is the nontaxab	le portion	-	12	837,313				
13	Add lines 11 and 12			· · · · · · · · · · · · · · · · · · ·	-					1,59	5,634	
14	Subtract line 13 from									31,6	43,376	
15	Taxable amount. S 1040, line 15b; Forn	n 104	0A, line 1	1b; or Form 1040N	NR, line 16b				. 15	7,85	50,784	
	<b>Note.</b> You may be age 59½ at the time					iount on	line 1	b if you were und	ier			

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

Cat. No. 63966F

Form **8606** (2013)

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

Pad	ae	2
' u	<i>y</i> $\smile$	_

Form 86	606 (2013)						Page <b>2</b>		
Part	1 2	013 Conversions From Traditic	onal, SEP, or SIMPLE IRAs to Ro	th IRAs		1			
		omplete this part if you converted p ny portion you recharacterized).	art or all of your traditional, SEP, and	SIMPLE IRAs to a	a Roth IRA	in 2013 (exc	luding		
16	convert	ed from traditional, SEP, and SIMP	nt from line 8. Otherwise, enter the LE IRAs to Roth IRAs in 2013. <b>Do no</b> , SEP, or SIMPLE IRAs in 2013 or 2014	t include amounts	s	189,311			
17	17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)								
18			e 16. Also include this amount on Fore			136,574			
Part	III D	istributions From Roth IRAs							
	in		a distribution from a Roth IRA in 20 distributions, a one-time distribution ns).						
19	Enter your total nonqualified distributions from Roth IRAs in 2013, including any qualified first-time homebuyer distributions (see instructions)					393,317			
20	Qualifie	ed first-time homebuyer expenses (s	ee instructions). Do not enter more th	an \$10,000	20	8,637			
21			nter -0- and skip lines 22 through 25 .			388,877			
22	Enter y	our basis in Roth IRA contributions	(see instructions)		22	271,236			
23			s, enter -0- and skip lines 24 and 25. e instructions)			215,251			
24			aditional, SEP, and SIMPLE IRAs a e instructions)			24,960			
25			ne 23. If more than zero, also incluc ; or Form 1040NR, line 16b			196,506			
Are Fi by Its	iling Thi	belief, it is true, correct, and com	lare that I have examined this form, including accord plete. Declaration of preparer (other than taxpayer) is	s based on all informatio					
		i our oignaturo	<b>D</b>	Date					
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature		Check if if self-employe				
Use C		Firm's name			Firm's EIN 🕨				
030 0	,y	Firm's address ► Pho					Phone no.		

Form **8606** (2013)

Page 2

157

#### Form 8606 (2013) 2013 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs Part II Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2013 (excluding any portion you recharacterized). If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you 16 converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2013. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2013 or 2014 (see instructions) 16 4,074,971 17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount 17 846,881 Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; 18 3,228,090 18 **Distributions From Roth IRAs** Part III Complete this part only if you took a distribution from a Roth IRA in 2013. For this purpose, a distribution does not include a rollover, qualified charitable distributions, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2013, including any qualified first-time homebuyer distributions (see instructions)	19	3,371,339	
20	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000	20	49,970	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	3,341,523	
22	Enter your basis in Roth IRA contributions (see instructions)	22	3,525,737	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	1,255,524	
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	24	1,942,365	
25	Taxable amount. Subtract line 24 from line 23. If more than zero, also include this amount on			
	Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	595,900	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return		Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.           Your signature						
Paid Preparer	Print/Type p	reparer's name	Preparer's signature	Date	Check if self-employed	PTIN		
•	Firm's name	•			Firm's EIN ►			
Use Only	Firm's addre	ss 🕨			Phone no.			

Form 8606 (2013)

## Amounts of selected lines filed (in thousands of dollars)

158	2013 Line Item Estimates—All figures are estimates based on sample Number of returns filed for selected lines	es,		
	DC15 Tax for Certain Children Who		OMB No. 1545-0	0074
Form	B615 Tax for Certain Children Who Have Unearned Income		୭ଲ4 ୩	2
Departm	hent of the Treasury ► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.		Attachment	
	Revenue Service (99) Information about Form 8615 and its separate instructions is at www.irs.gov/form86		Sequence No. 3	
Child's	name shown on return Total Forms Filed = 372,194	Id's soci	al security number	
Befor	e you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules for explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule J	Childre	en and Depende	
A Pare	ent's name (first, initial, and last). Caution: See instructions before completing.	Parent's	social security nur	nber
	ent's filing status (check one):			
Par	Single       Married filing jointly       Married filing separately       Head of household         Child's Net Unearned Income       Image: Child's Net Unearned Income       Image: Child's Net Unearned Income		] Qualifying widc	ow(er)
- ai				
1	Enter the child's unearned income (see instructions)	1	371,860	
2	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$2,000. Otherwise, see instructions	2	372,194	
3	Subtract line 2 from line 1. If zero or less, <b>stop;</b> do not complete the rest of this form but <b>do</b> attach it to the child's return	3	366,874	
4	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	359,648	
5	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop;</b> do not complete the rest of this form but <b>do</b> attach it to the child's return	5	359,648	
Part		_		
6	Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0 If the parent files Form 0555 or 0555 FZ are the instructions		000.000	
7	files Form 2555 or 2555-EZ, see the instructions	6	323,809	
	<b>Do not</b> include the amount from line 5 above	7	123,120	
8	Add lines 5, 6, and 7 (see instructions)	8	359,649	
9	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here	9	350,832	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here	10	320,502	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>	11	322,852	
12a b	Add lines 5 and 7       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .	12b	366,873	1
13	Multiply line 11 by line 12b	13	322,851	
Part	<b>Child's Tax</b> —If lines 4 and 5 above are the same, enter -0- on line 15 and go to line ⁻	16.		1
14	Subtract line 5 from line 4         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .<			
15	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here	15	155,491	
16	Add lines 13 and 15	16	328,220	
17	Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or			
18	Schedule J (Form 1040) is used to figure the tax, check here	, , , , , , , , , , , , , , , , , , ,	214,475 333,590	

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

Form 8615 (2013)

	2013 Line Item Estimates—All figures are estimates based on san Amounts of selected lines filed (in thousands of dollars)	nples	,		159
	Tax for Certain Children Who		- 1	OMB No. 1545-0074	
Form <b>8615</b> Tax for Certain Children Who Have Unearned Income				2013	R
	Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.			Attachment	
	Revenue Service (99) Information about Form 8615 and its separate instructions is at www.irs.gov/for			Sequence No. 3	3
	Total Forms Filed = 372,194			•	
Before	<b>you begin:</b> If the child, the parent, or any of the parent's other children for whom Form 8615 must D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedu	for Ch	hildre	n and Depender	
A Pare	nt's name (first, initial, and last). Caution: See instructions before completing.	<b>B</b> Par	ent's	social security num	nber
C Pare	ent's filing status (check one):				
	Single Arried filing jointly Arried filing separately Head of househol	d		Qualifying widow	w(er)
Part	Child's Net Unearned Income				
1	Enter the child's unearned income (see instructions)	.	1	5,305,055	
2	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), er \$2,000. Otherwise, see instructions		2	860,597	
3	Subtract line 2 from line 1. If zero or less, <b>stop;</b> do not complete the rest of this form but	do	-		
	attach it to the child's return	•	3	4,501,481	
4	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040I line 41. If the shild files Form 2555 or 2555 FZ are the instructions			4.042.042	
5	line 41. If the child files Form 2555 or 2555-EZ, see the instructions		4	4.943.912	
	attach it to the child's return		5	4,245,405	
Part					
6	Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040 line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0 If the par files Form 2555 or 2555-EZ, see the instructions	rent	6	168,318,600	
7	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named abo			100,310,000	
	Do not include the amount from line 5 above		7	4,064,217	
8	Add lines 5, 6, and 7 (see instructions)	-	8	176,628,222	
9	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructio If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here		9	54,601,809	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternar minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do</b> include any tax from <b>Form 4972</b> or <b>8814</b> or any tax from recapture of an education credit. If parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Cap Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to fig the tax, check here	not the pital ure	10	52,606,510	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on 13 and go to <b>Part III</b>	line	11	1,995,300	
12a b	Add lines 5 and 7       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .		12b	297,286	
13	Multiply line 11 by line 12b		13	971,262	
Part	Child's Tax-If lines 4 and 5 above are the same, enter -0- on line 15 and go to li	ne 16.			
14	Subtract line 5 from line 4         .         .         .         .         .         14         698,506	_			
15	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here	or	15	40,424	
16	Add lines 13 and 15		16	1,011,686	
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions)	). If		.,,	
	the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Schedule J (Form 1040) is used to figure the tax, check here	or	17	655,968	
18	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 10 line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions.		18	1,023,527	

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

Form 8615 (2013)

1	60

1

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

Department of the Treasury

Internal Revenue Service (99) Name(s) shown on return

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

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

OMB No. 1545-1073
2013
Attachment Sequence No. <b>74</b>

Identifying number

Cat. No. 10002S

,	Total Forms Filed = 1,101,638				
Par	Net Minimum Tax on Exclusion Items				
1	Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions		1	1,075,422	
2	Enter adjustments and preferences treated as exclusion items (see instructions)		2	1,008,239	
3	Minimum tax credit net operating loss deduction (see instructions)		3	( 14,550	)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$232,500 and you were married filing separately for 2012, see instructions		4	1,050,799	
5	Enter: \$78,750 if married filing jointly or qualifying widow(er) for 2012; \$50,600 if single or head of household for 2012; or \$39,375 if married filing separately for 2012. Estates and trusts, enter \$22,50	0	5	1,101,638	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2012; \$112,500 if single or hea of household for 2012; or \$75,000 if married filing separately for 2012. Estates and trusts, enter	d			
	\$75,000	•	6	1,101,638	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9		7	889,602	
8	Multiply line 7 by 25% (.25)		8	889,602	
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2012, see instructions		9	853,576	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions		10	975,934	-
11	<ul> <li>If for 2012 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>If for 2012 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 45 here. Form 1040NR filers, see instructions.</li> </ul>		11	970,739	
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.				
12	Minimum tax foreign tax credit on exclusion items (see instructions)		12	297,470	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11		13	969,968	
14	Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55 .		14	979,786	
15	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0		15	808,768	

For Paperwork Reduction Act Notice, see instructions.

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

Form 8801

Department of the Treasury Internal Revenue Service (99)

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

2013 Attachment Sequence No. 74

OMB No. 1545-1073

ld	en	tify	/ing	g nu

Name(s) shown on return Total Forms Filed = 1,101,638		Identif	entifying number		
Part					
Paru					
1	Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions		1	453,221,292	
2	Enter adjustments and preferences treated as exclusion items (see instructions)		2	51,570,835	
3	Minimum tax credit net operating loss deduction (see instructions)		3	( 2,890,772	)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$232,500 and you were married filing separately for 2012, see instructions		4	508,249,013	
5	Enter: \$78,750 if married filing jointly or qualifying widow(er) for 2012; \$50,600 if single or head of household for 2012; or \$39,375 if married filing separately for 2012. Estates and trusts, enter \$22,50	00	5	79,143,612	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2012; \$112,500 if single or heat of household for 2012; or \$75,000 if married filing separately for 2012. Estates and trusts, enter \$75,000	d	6	154,472,156	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-	154,472,150	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	•	7	370,706,185	
8	Multiply line 7 by 25% (.25)		8	92,676,660	
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2012, see instructions		9	41,121,604	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions		10	473,184,455	
11	<ul> <li>If for 2012 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>If for 2012 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 45 here. Form 1040NR filers, see instructions.</li> <li>All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract</li> </ul>		11	105,678,118	
	\$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.	)		4 500 470	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	•	12	1,586,476	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	•	13	104,101,939	
14	Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55 .	•	14	95,959,442	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0		15	9,822,267	
For Pa	perwork Reduction Act Notice, see instructions. Cat. No. 10002S			Form <b>8801</b>	(2013)

162

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

Form 88	301 (2013)		F	Page <b>2</b>
Part	II Minimum Tax Credit and Carryforward to 2014			
16	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56	16	902,534	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	710,081	
19	2012 credit carryforward. Enter the amount from your 2012 Form 8801, line 28	19	741,968	
20	Enter your 2012 unallowed qualified electric vehicle credit (see instructions)	20	*	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1,041,668	
22	Enter your 2013 regular income tax liability minus allowable credits (see instructions)	22	960,125	
23	Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54	23	926,634	
24	Subtract line 23 from line 22. If zero or less, enter -0	24	322,422	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	322,422	
26	<b>Credit carryforward to 2014.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	00	806.033	
	you may use it in future years	26	Form <b>8801</b>	(2013)

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

Amounts of selected lines med (in thousands of donars)				
Form 8	801 (2013)		F	Page <b>2</b>
Part	Minimum Tax Credit and Carryforward to 2014			
16	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56	16	10,857,985	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	1,035,718	
19	2012 credit carryforward. Enter the amount from your 2012 Form 8801, line 28	19	9,452,735	
20	Enter your 2012 unallowed qualified electric vehicle credit (see instructions)	20	*	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	10,934,797	
22	Enter your 2013 regular income tax liability minus allowable credits (see instructions)	22	94,146,819	
23	Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54	23	97,729,642	
24	Subtract line 23 from line 22. If zero or less, enter -0	24	4,493,076	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	1,004,548	
26	Credit carryforward to 2014. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	9,922,417	
-			- 0001	(

Form **8801** (2013)

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

164

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

Page	3
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Form 8	801 (2013)			Page <b>3</b>
Part	III Tax Computation Using Maximum Capital Gains Rates			
27	<b>Caution.</b> If you did not complete the 2012 Qualified Dividends and Capital Gain Tax the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 10 instructions before completing this part. Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 20 amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions <b>Caution.</b> If <b>for 2012</b> you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instruction completing lines 28, 29, and 30.	141), see the 12, enter the	27	
28	Enter the amount from line 6 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2012 Schedule D Tax Worksheet, or the amount from line 22 of the 2012 Schedule D (Form 1041), whichever applies*			
	If you figured your 2012 tax using the 2012 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.			
29	Enter the amount from line 19 of your 2012 Schedule D (Form 1040), orline 14b, column (2), of the 2012 Schedule D (Form 1041)29			
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2012 Schedule D Tax Worksheet			
31 32	Enter the smaller of line 27 or line 30         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .		31 32	
33	Subtract line 31 from line 27 If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), mu by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if separately for 2012) from the result. Form 1040NR filers, see instructions .	ultiply line 32 married filing	33	
34	Enter: • \$70,700 if married filing jointly or qualifying widow(er) for 2012, • \$35,350 if single or married filing separately for 2012, • \$47,350 if head of household for 2012, or • \$2,400 for an estate or trust. Form 1040NR filers, see instructions			
35	Enter the amount from line 7 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), enter -0 Form 1040NR filers, see instructions			
36	Subtract line 35 from line 34. If zero or less, enter -0			
37 38	Enter the smaller of line 27 or line 28         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .		-	
39	Subtract line 38 from line 37         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         . <th.< td=""><td></td><td>-</td><td></td></th.<>		-	
40	Multiply line 39 by 15% (.15)	►	40	
	If line 29 is zero or blank, skip lines 41 and 42 and go to line 43. Otherwise, go to	line 41.		
41	Subtract line 37 from line 31			
42 43	Multiply line 41 by 25% (.25)         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         . <th.< td=""><td></td><td>42 43</td><td></td></th.<>		42 43	
43 44	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), mu by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if	ultiply line 27 married filing	-	
45	separately for 2012) from the result. Form 1040NR filers, see instructions Enter the <b>smaller</b> of line 43 or line 44 here and on line 11. If you filed Form 2555 or		44	
	2012, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Ea Tax Worksheet in the instructions	rned Income	45	

* The 2012 Qualified Dividends and Capital Gain Tax Worksheet is in the 2012 Instructions for Form 1040. The 2012 Schedule D Tax Worksheet is in the 2012 Instructions for Schedule D (Form 1040) (or the 2012 Instructions for Schedule D (Form 1041)).

Form 8801 (2013) Page 3 **Tax Computation Using Maximum Capital Gains Rates** Part III Caution. If you did not complete the 2012 Qualified Dividends and Capital Gain Tax Worksheet, the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 1041), see the instructions before completing this part. 27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2012, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . . 27 Caution. If for 2012 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30. 28 Enter the amount from line 6 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2012 Schedule D Tax Worksheet, or the amount from line 22 of the 2012 Schedule D (Form 1041), whichever applies* . . . . . . . . . . . . . 28 If you figured your 2012 tax using the 2012 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29. Enter the amount from line 19 of your 2012 Schedule D (Form 1040), or 29 line 14b, column (2), of the 2012 Schedule D (Form 1041) . . . . . 29 30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2012 Schedule D Tax Worksheet . . . . . . . . 30 31 Enter the **smaller** of line 27 or line 30 31 32 Subtract line 31 from line 27 32 . . . . . . . . . . . . . . . . . If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 32 33 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing 33 34 Enter: • \$70,700 if married filing jointly or qualifying widow(er) for 2012, • \$35,350 if single or married filing separately for 2012, • \$47,350 if head of household for 2012, or • \$2,400 for an estate or trust. 34 Enter the amount from line 7 of your 2012 Qualified Dividends and 35 Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions 35 Subtract line 35 from line 34. If zero or less, enter -0-36 36 37 Enter the **smaller** of line 27 or line 28 . . . . . 37 38 Enter the **smaller** of line 36 or line 37 38 39 39 Subtract line 38 from line 37 Multiply line 39 by 15% (.15) 40 40 If line 29 is zero or blank, skip lines 41 and 42 and go to line 43. Otherwise, go to line 41. 41 42 42 43 43 44 If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions . . . . . . . . . . . . . 44 45 Enter the smaller of line 43 or line 44 here and on line 11. If you filed Form 2555 or 2555-EZ for 2012, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions 45

* The 2012 Qualified Dividends and Capital Gain Tax Worksheet is in the 2012 Instructions for Form 1040. The 2012 Schedule D Tax Worksheet is in the 2012 Instructions for Schedule D (Form 1040) (or the 2012 Instructions for Schedule D (Form 1041)).

Form 8801 (2013)

Form **8814** 

Internal Revenue Service (99)

Name(s) shown on your return

#### Number of returns filed for selected lines Parents' Election To Report Child's Interest and Dividends

2013 Line Item Estimates—All figures are estimates based on samples,

Information about Form 8814 and its instructions is at www.irs.gov/form8814.
 Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

Total Forms Filed = 77,599

Your social security number

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

A Child's name (first, initial, and last)

B Child's social security number

**C** If more than one Form 8814 is attached, check here . .

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

<b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions <b>1a</b> 14.4								
<b>h</b>				.	1a	14,446		
b	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a	46	996					
0-	Enter your child's ordinary dividends, including any Alaska Permane	1b		VOUR				
2a	child received any ordinary dividends, including any Alaska Fernance child received any ordinary dividends as a nominee, see the instructio			your	0-	40.867		
b	Enter your child's qualified dividends included on line 2a. See the			·	2a	40,007		
D	instructions	2b	35,856					
3	Enter your child's capital gain distributions. If your child received an		,	tions				
•	as a nominee, see the instructions	• •	•		3	30.005		
4	Add lines 1a, 2a, and 3. If the total is \$2,000 or less, skip lines 5 thro	uah 1	2 and go to line -	13. lf	-			
	the total is \$10,000 or more, do not file this form. Your child must f	0	0					
	report the income				4	49,111	1	
5	Base amount			. [	5			
6	Subtract line 5 from line 4			. [	6	24,935		
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, et	nter -	0- on line 11, an	d go 🛛				
	to line 12. Otherwise, go to line 7.							
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at							
	least three places)	7	· .					
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at							
	least three places)	8	·					
9	Multiply line 6 by line 7. Enter the result here. See the instructions		40.004					
	for where to report this amount on your return	9	19,301					
10	Multiply line 6 by line 8. Enter the result here. See the instructions		40.000					
	for where to report this amount on your return	10	16,000				ł	
11	Add lines 9 and 10	• •		_ ·  -	11	19,964		
12	Subtract line 11 from line 6. Include this amount in the total on Fo							
	1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below							
	checked the box of fille o above, see the instructions. Go to life 15 b			•	12	19,149		
Part	II Tax on the First \$2,000 of Child's Interest and Dividend	s						

#### 

**No.** Enter \$100 here and see the **Note** below.

. . 15 47,658

Yes. Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below. **Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

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

Form **8814** Department of the Treasury

Internal Revenue Service (99)

Name(s) shown on your return

### Parents' Election To Report Child's Interest and Dividends

Information about Form 8814 and its instructions is at www.irs.gov/form8814.
 Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

Sequence No. 40

Attachment

Total Forms Filed = 77,599

**C** If more than one Form 8814 is attached, check here

Your social security number

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

A Child's name (first, initial, and last)	B Child's social security number

Part	Child's Interest and Dividends To Report on Your Return	rn					
<b>1</b> a	Enter your child's <b>taxable</b> interest. If this amount is different from the child's Forms 1099-INT and 1099-OID, see the instructions		nounts shown on	the	1a	25,431	
b	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a	1b	1,413				
<b>2</b> a	Enter your child's ordinary dividends, including any Alaska Permane child received any ordinary dividends as a nominee, see the instruction	your	2a	79,053			
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	50,556				
3	Enter your child's capital gain distributions. If your child received an as a nominee, see the instructions	• •	-		3	68,393	
4	Add lines 1a, 2a, and 3. If the total is \$2,000 or less, skip lines 5 throut the total is \$10,000 or more, <b>do not</b> file this form. Your child <b>must</b> fit report the income	ile his	s or her own retur	n to			
F	report the income   .   .   .   .   .     Base amount   .   .   .   .   .   .			-	4 5	172,877	
5 6	Base amount         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         . <th< th=""><th></th><th></th><th>-</th><th>5 6</th><th>48.633</th><th></th></th<>			-	5 6	48.633	
Ũ	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, er to line 12. Otherwise, go to line 7.					+0,000	
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7					
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8					
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	14,864				
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	21,728				
11	Add lines 9 and 10				11	36,591	
12	12       Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below       12       12.273						
						,	

#### Part II Tax on the First \$2,000 of Child's Interest and Dividends

13	Amount not taxed	 13		
14	Subtract line 13 from line 4. If the result is zero or less, enter -0	 14	51,401	
15	Tax. Is the amount on line 14 less than \$1,000?			
	□ No. Enter \$100 here and see the Note below.	 15	5,141	
	<b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.			

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

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

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#### 2013 Line Item Estimates—All figures are estimates based on samples,

Number of returns filed for selected lines



### Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attach to your tax return.

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

OMB No. 1545-1190
2013
ℤ⋓∎⊅
Attachment
Sequence No. <b>109</b>

Name(s) shown on tax return

Total Forms Filed = 235,374

Identifying number

MM/DD

6

#### Part I Information on the Like-Kind Exchange

**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country. Description of like-kind property given up:

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

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

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

Pari	Related Party Exchange Information		
8	Name of related party	Relationship to you	Related party's identifying number
	Address (no strest and ant years arguits no site externs state and ZID code)		•

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

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

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received?

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

For Paperwork Reduction Act Notice, see the instructions.

013	Line I	tem	Est	tim	lates	;—	-All	figu	res	are	estir	nates	bas	sed	on	samp	bles

Like-Kind Exchanges

Amounts of selected lines filed (in thousands of dollars)

OMB No. 1545-1190

(and section 1043 conflict-of-interest sales ► Attach to your tax return.

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

5)	2013
w.irs.gov/form8824.	Attachment Sequence No. <b>109</b>
Identifyi	ng number

6

Name(s) shown on tax return	Name(s)	shown	on tax	return
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882

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Department of the Treasury Internal Revenue Service

Total Forms Filed = 235,374

#### Part I Information on the Like-Kind Exchange

2

**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	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
_			
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY

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

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

Farti	Related Party Exchange Information		
8	Name of related party	Relationship to you	Related party's identifying number
	Address (no. strest and ant ream or suits no. sity or town state and ZID code)		

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

9	During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property?

10	During this tax year (and before the date that is 2 years after the last transfer of property that was part of		
	the exchange), did you sell or dispose of any part of the like-kind property you received?	. 🗌 Yes	5 🗌 No

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

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

**a** The disposition was after the death of either of the related parties.

**b** The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c Vou can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

For Paperwork Reduction Act Notice, see the instructions.

38

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

Form 8824 (2013)		Page
Name(s) shown on tax return. Do not enter name and social security number if shown on other side.	Your social security numbe	r

#### Form 8824 (2013) Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see Reporting of multi-asset exchanges in the instructions. Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15. Fair market value (FMV) of other property given up . . . . . 12 12 4,239 13 Adjusted basis of other property given up . . . . . . . . . 13 769 14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the 4,294 14 gain or (loss) in the same manner as if the exchange had been a sale . . . . . . . . . . . . . . . . Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions. 15 Cash received, FMV of other property received, plus net liabilities assumed by other party, 15 12,780 reduced (but not below zero) by any exchange expenses you incurred (see instructions) 16 16 202.226 17 203.896 17 18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any 18 227,397 19 19 217,839 20 20 10,078 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) 21 3,211 22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on 7,720 Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . 22 23 23 10,402 24 24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions 216,581 25 **Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23 25 227.265 **Deferral of Gain From Section 1043 Conflict-of-Interest Sales** Part IV Note: This part is to be used only by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property is more than the basis of the divested property. Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a 26 copy of your certificate. Keep the certificate with your records.) . . . . . . . . . . Description of divested property ► 27 -----_____ 28 Description of replacement property _____ MM/DD/Y 29 Date divested property was sold (month, day, year) . . . . 29 30 Sales price of divested property (see instructions). 30 31 Basis of divested property . . . . . 31 Realized gain. Subtract line 31 from line 30 . . . . . . . . . 32 32 33 Cost of replacement property purchased within 60 days after date 33 34 Subtract line 33 from line 30. If zero or less, enter -0- . . 34 35 35 Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions) 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

Basis of replacement property. Subtract line 37 from line 33 . . . .

38

Form 8824 (2013)

Part III

Page **2** Name(s) shown on tax return. Do not enter name and social security number if shown on other side. Your social security number

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

	<b>Caution:</b> If you transferred <b>and</b> received <b>(a)</b> more than one group of like-kind properties or <b>(b)</b> cash or oth see <b>Reporting of multi-asset exchanges</b> in the instructions.			
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise,	go to	line 15.	
12	Fair market value (FMV) of other property given up   12   580,536	-		
13	Adjusted basis of other property given up   .   .   .   .   .     13   86,236			
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	494,300	
	<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as</b> 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	1,424,578	
16	FMV of like-kind property you received	16	29,428,874	
17	Add lines 15 and 16	17	30,853,452	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions)	18	21,715,666	
19	Realized gain or (loss). Subtract line 18 from line 17	19	9,137,786	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	1,242,398	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	136,581	
22	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on			
	Schedule D or Form 4797, unless the installment method applies (see instructions)	22	1,137,850	
23	Recognized gain. Add lines 21 and 22	23	1,274,431	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	7,863,355	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	21,565,519	
Part	V Deferral of Gain From Section 1043 Conflict-of-Interest Sales			
	officers of the Federal Government (including certain spouses, minor or dependent children, and truscetion 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to conconflict-of-interest requirements. This part can be used <b>only</b> if the cost of the replacement property	ustees mply	with the	f
26 27	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to con conflict-of-interest requirements. This part can be used <b>only</b> if the cost of the replacement property the divested property. Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)	ustees mply / is mo	as described in with the ore than the basis o	)f
	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to con conflict-of-interest requirements. This part can be used <b>only</b> if the cost of the replacement property the divested property. Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)	ustees mply / is mo	as described in with the ore than the basis o	of
27	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to con conflict-of-interest requirements. This part can be used <b>only</b> if the cost of the replacement property the divested property. Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)	ustees mply / is mo	as described in with the ore than the basis o	
27 28	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to con conflict-of-interest requirements. This part can be used <b>only</b> if the cost of the replacement property the divested property. Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)	ustees mply / is mo	as described in with the ore than the basis o	√
27 28 29	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to con conflict-of-interest requirements. This part can be used <b>only</b> if the cost of the replacement property the divested property. Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.)	ustees mply / is mo	as described in with the ore than the basis o	)f
27 28 29 30	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to conconflict-of-interest requirements. This part can be used only if the cost of the replacement property 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.)	ustees mply / is mo	as described in with the ore than the basis o	)f
27 28 29 30 31	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to conconflict-of-interest requirements. This part can be used only if the cost of the replacement property 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.)	29	as described in with the ore than the basis o	••••••••••••••••••••••••••••••••••••••
27 28 29 30 31 32	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to conconflict-of-interest requirements. This part can be used only if the cost of the replacement property 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.)       ▶	29	as described in with the ore than the basis o	
27 28 29 30 31 32 33 34 34	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to conconflict-of-interest requirements. This part can be used only if the cost of the replacement property 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.)       ▶	29 32	as described in with the ore than the basis o	of
27 28 29 30 31 32 33 33	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to conconflict-of-interest requirements. This part can be used only if the cost of the replacement property 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.)       ▶         Description of divested property       ▶         Description of replacement property       ▶         Description of replacement property       ▶         Date divested property was sold (month, day, year)       .         Sales price of divested property       .         Basis of divested property       .         Cost of replacement property purchased within 60 days after date of sale       .         Subtract line 33 from line 30. If zero or less, enter -0-       .	29 32 34	as described in with the ore than the basis o	→f
27 28 29 30 31 32 33 34 34	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to conconflict-of-interest requirements. This part can be used only if the cost of the replacement property 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.)       ▶	29 32 34 35	as described in with the ore than the basis o	
27 28 29 30 31 32 33 34 35 36	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to conconflict-of-interest requirements. This part can be used only if the cost of the replacement property 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.)	29 32 34 36	as described in with the ore than the basis o	- - - - - - -

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

Form	8829

Department of the Treasury

Nama(a) of propriator(a

Internal Revenue Service (99)

### **Expenses for Business Use of Your Home**

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

OMB No. 1545-0074

20 Attachment ▶ Information about Form 8829 and its separate instructions is at www.irs.gov/form8829. Sequence No. 176 

Inding	Total Forms Filed = 3	,393,3	18			100		
Pa	art I Part of Your Home Used for Busine	ess						
	Area used regularly and exclusively for busine		equiarly for da	vcare.	or for storage o	f		
	inventory or product samples (see instructions) .					1	3,164,702	
2	<b>2</b> Total area of home			2	3,168,340			
3						3		%
	For daycare facilities not used exclusively for b	ousine	ss, go to line 4	. All o	thers go to line 7.			
4	Multiply days used for daycare during year by hou	irs use	ed per day	4		ır.		
5	Total hours available for use during the year (365 days x 24	hours) (	see instructions)	5		hr.		
6	Divide line 4 by line 5. Enter the result as a decima			6				
7	Business percentage. For daycare facilities not u							
	line 3 (enter the result as a percentage). All others	, enter	the amount fro	m line	3	7		%
	rt II Figure Your Allowable Deduction					_		
8	Enter the amount from Schedule C, line 29, plus							
	home and shown on Schedule D or Form 4797, minu from the business use of your home and shown on S						0.045.545	
	See instructions for columns (a) and (b) before completing lines 9–21.	schedu [				. 8	3,215,545	
•		9	(a) Direct expen	ises	(b) Indirect expenses	_		
	Casualty losses (see instructions) Deductible mortgage interest (see instructions)	10	3,758 57,286		10,496 1,812,523	-		
11		11	67,667		1,991,500	-		
	Add lines 9, 10, and 11	12	78,537		2,151,311	-		
13		12		13	135,767	-		
14						14	2,195,979	
	Subtract line 14 from line 8. If zero or less, enter -0-					15		
		16	*		22,790			
17		17	79,298		2,049,825			
18	Rent	18	46,998		639,429			
19	Repairs and maintenance	19	121,109		1,071,408			
	Utilities	20	167,634		2,582,405			
	Other expenses (see instructions)	21	107,014		799,087	_		
22	Add lines 16 through 21	22	298,509		2,756,939	_		
23				23	2,751,299	_		
24	, , , , , , , , , , , , , , , , , , , ,			24	818,249	_		
						25	, ,	
	Allowable operating expenses. Enter the <b>smaller</b>					26		
	Limit on excess casualty losses and depreciation.			28	5	27	2,041,000	
20 29	Excess casualty losses (see instructions) Depreciation of your home from line 41 below .			20	1,488,484	-		
30	Carryover of excess casualty losses and depreciation from 2			30	495,284	_		
31	Add lines 28 through 30					31	1,522,667	
32						32		-
33	Add lines 14, 26, and 32					33	,	1
34	Casualty loss portion, if any, from lines 14 and 32.					34		
35	Allowable expenses for business use of your h					÷ 🗌		
	and on Schedule C, line 30. If your home was used	for mo	ore than one bus	siness,	see instructions ►	35	2,836,755	
_	rt III Depreciation of Your Home							
36	Enter the <b>smaller</b> of your home's adjusted basis of					36		
37	Value of land included on line 36					37		
38	Basis of building. Subtract line 37 from line 36 .					38		
39	Business basis of building. Multiply line 38 by line					39		
40	Depreciation percentage (see instructions)					40		%
	Depreciation allowable (see instructions). Multiply lin Int IV Carryover of Unallowed Expenses			iere ar	iu on line 29 above	41	1,488,484	
	Operating expenses. Subtract line 26 from line 25			er _0.		42	1,154,807	
	Excess casualty losses and depreciation. Subtract					42	050 740	+
	service and depresention cubitable							

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

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

Cat. No. 13232M

	9970
Form	0025

Department of the Treasury Internal Revenue Service (99)

Name(s) of proprietor(s)

#### **Expenses for Business Use of Your Home**

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

▶ Information about Form 8829 and its separate instructions is at www.irs.gov/form8829.

8829. 2013 Attachment Sequence No. 176 Your social security number

OMB No. 1545-0074

Total	Forms	Filed =	= 3.	.393	.318

	rt I Part of Your Home Used for Busine							
1	Area used regularly and exclusively for busine					of		
	inventory or product samples (see instructions)							
2	Total area of home	2	1,152,247 6,692,315					
3	Divide line 1 by line 2. Enter the result as a percen	tage				3		%
	For daycare facilities not used exclusively for b	-				7.		
4	Multiply days used for daycare during year by hou			4		hr.		
	Total hours available for use during the year (365 days x 24 h			5		hr.		
6	Divide line 4 by line 5. Enter the result as a decima		· /	6				
7	Business percentage. For daycare facilities not us			isines	s, multiply line 6	by		
	line 3 (enter the result as a percentage). All others,							%
Ра	rt II Figure Your Allowable Deduction							
	Enter the amount from Schedule C, line 29, plus a	anv a	ain derived from	the b	usiness use of vo	our		
-	home and shown on Schedule D or Form 4797, minu							
	from the business use of your home and shown on S					. 8	66,810,696	
	See instructions for columns (a) and (b) before completing lines 9-21.		(a) Direct expen	505	(b) Indirect expens			
9	Casualty losses (see instructions).	9	7,762	303	37,919	<u>c</u> .		
	Deductible mortgage interest (see instructions)	10	204,749		16,423,612			
	Real estate taxes (see instructions)	11	96,923		7,932,794			
	Add lines 9, 10, and 11	12	309,434		24,394,325	_		
	Multiply line 12, column (b) by line 7		000,101	13	284,392			
	Add line 12, column (a) and line 13			13	201,002	14	2 050 802	
	Subtract line 14 from line 8. If zero or less, enter -0-					14	3,950,892	
	· · · · · · · · · · · · · · · · · · ·	16	*		90,807	15	73,123,114	
	Excess mortgage interest (see instructions) .	16 17			2,633,588			
	Insurance		57,362		8,681,192			
	Rent	18	249,194					
	Repairs and maintenance	19	176,135		3,367,375			
		20	260,021		9,371,664			
	Other expenses (see instructions)	21	119,430		1,524,203			
	Add lines 16 through 21	22	864,682		25,668,830			
23				23	4,616,432			
	Carryover of operating expenses from 2012 Form			24	3,000,236			
	Add line 22, column (a), line 23, and line 24					25	8,481,350	
	Allowable operating expenses. Enter the smaller of					26	4,185,493	
	Limit on excess casualty losses and depreciation.			1		27	68,937,621	
	Excess casualty losses (see instructions)			28	9,399			
	Depreciation of your home from line 41 below .			29	1,266,081			
	Carryover of excess casualty losses and depreciation from 20	012 Foi	rm 8829, line 43	30	1,432,087			
	Add lines 28 through 30			• •		31	2,707,566	
32	Allowable excess casualty losses and depreciation	n. Ente	er the <b>smaller</b> o	f line 2	27 or line 31	32	923,085	
	Add lines 14, 26, and 32					33	9,059,470	
	Casualty loss portion, if any, from lines 14 and 32.				<b>`</b>	·	27,550	
35	Allowable expenses for business use of your h							
	and on Schedule C, line 30. If your home was used	for mo	ore than one bus	iness,	see instructions	35	9,031,920	
	rt III Depreciation of Your Home							
	Enter the smaller of your home's adjusted basis of					36	384,163,870	
37	Value of land included on line 36					37	64,100,677	
38	Basis of building. Subtract line 37 from line 36 .					38	320,063,193	
					39	45,903,144		
40	40 Depreciation percentage (see instructions).					40		%
41	Depreciation allowable (see instructions). Multiply line	e 39 b	y line 40. Enter h	ere an	d on line 29 above	e <b>41</b>	1,266,081	
Ра	rt IV Carryover of Unallowed Expenses	to 20	14					
42	Operating expenses. Subtract line 26 from line 25.	. If les	s than zero, ente	er -0-		42	4,295,857	
	Excess casualty losses and depreciation. Subtract					- 43	1,784,481	
	Paperwork Reduction Act Notice see your tax return in				Cat. No. 13232M		Form <b>882</b>	29 (2013)

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

#### 883 Δ Form (Rev. December 2013) Department of the Treasury Internal Revenue Service Name(s) shown on return



Number of returns filed for selected lines

<b>Qualified Electric Vehicle Credit</b>	OMB No. 1545-1374
<ul> <li>Attach to your tax return.</li> <li>Information about Form 8834 and its instructions is at www.irs.gov/form8834.</li> </ul>	Attachment Sequence No. <b>111</b>

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

Total Forms Filed = 610

Identifying number

Caution. This form only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year).

For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 14953G		Form <b>8834</b> (Rev. 12	:-2013)
7	<b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 1 or line 6. Report this amount on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions	7	*	
6	Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7	6	*	
	<ul> <li>Corporations. Enter the amount from Form 4626, line 12.</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</li> </ul>	5	*	
5	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33.			
4	Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7	4	*	
c	Add lines 3a and 3b	3c	*	
a b	Foreign tax credit         3a           Certain allowable credits (see instructions)	-		
3	Credits that reduce regular tax before the qualified electric vehicle credit:			
	<ul> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.</li> </ul>			
2	<ul> <li>Regular tax before credits:</li> <li>Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42.</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return.</li> </ul>	2		
1	Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)	1	*	

Amounts of selected lines filed (in thousands of dollars)

1	1	5	

883 Form (Rev. December 2013) Department of the Treasury Internal Revenue Service Name(s) shown on return

**Qualified Electric Vehicle Credit** 

Attach to your tax return. ▶ Information about Form 8834 and its instructions is at www.irs.gov/form8834.

Attachment Sequence No. **111** 

Identifying number

OMB No. 1545-1374

Total Forms Filed = 610

Caution. This form only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year).

1	Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)	1	*	
2	<ul> <li>Regular tax before credits:</li> <li>Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42.</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return.</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.</li> </ul>	2		
3 a b c	Credits that reduce regular tax before the qualified electric vehicle credit:         Foreign tax credit       3a         Certain allowable credits (see instructions)       3b         Add lines 3a and 3b       3b	Зс	*	
4	Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7	4	*	
5	Tentative minimum tax:         • Individuals. Enter the amount from Form 6251, line 33.         • Corporations. Enter the amount from Form 4626, line 12.	5	*	
6	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7	6	*	
7	<b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 1 or line 6. Report this amount on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of			
	your return. If line 6 is smaller than line 1, see instructions	7	*	
OF DO	normerly Deduction Act Nation and instructions		-orm XX 54 (Dov 12	20112

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form

22

## 2013 Line Item Estimates—All figures are estimates based on samples,

Number of returns filed for selected lines

# Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► Attach to your tax return.

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

8835

Department of the Treasury Internal Revenue Service

Sequence No. 95

OMB No. 1545-1362

3

20

Attachment

Name(s)	shown on return Total Form	is File	ed = 766			Identifyi	ng number	
Part	Electricity Produced at C	Quali	fied Facilities Placed in	n Service	Before October	23. 200	4	
1	Kilowatt-hours produced and solo					1	*	
2	Phaseout adjustment (see instruct	tions)			×		0	
3	Credit before reduction. Subtract					3	*	
Ū	Reduction for government grants, subsidized financing, and other credits:							
4								
	and any federal tax credits allowed fo					, 4	0	
5	Total of additions to the capital ac					5	0	
6	Divide line 4 by line 5. Show as a			•	-	6	0.	
7	-					7	0	
8						8	*	
9	Part I renewable electricity produ							
Ū	estates, and trusts					9	129	
10	Add lines 8 and 9. Cooperative					s 👘		
10	corporations, stop here and repo				•			
	this amount on Form 3800, line 1f					10	135	
11	Amount allocated to patrons of th							
••	instructions)					11		
12	Cooperatives, estates, and trusts, s					•		
						12		
Part								
	October 22, 2004 (After Renewables), and Indiar							
							,	
13	Electricity produced at qualified		(a) Kilowatt-hours produced	(b)	<b>(c)</b> Column (a) ×			
10	facilities using:		and sold (see instructions)	Rate	Column (b)			
а	Wind	13a			*	-		
b	Closed-loop biomass	13b			0	-		
c	Geothermal	13c			*	-		
d	Solar	13d			0	-		
e	Add column (c) of lines 13a through			uctions)	0	13e	*	
Ŭ		<u>,</u> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(a)	-	(a)	100		
14	Electricity produced at qualified		(a) Kilowatt-hours produced	(b)	<b>(c)</b> Column (a) ×			
17	facilities using:		and sold (see instructions)	Rate	Column (b)			
а	Open-loop biomass	14a			0			
b	Small irrigation power	14b			0			
c	Landfill gas	14c			0			
d	Trash	14d			0			
e	Hydropower	14e			0			
f	Marine and hydrokinetic							
-	renewables	14f			0			
g	Add column (c) of lines 14a throug	, h 141	f and enter here (see instru	uctions) .	· · · · · · · ·	14g	0	
15						15	*	
16	Phaseout adjustment (see instruct	tions)	\$		×	16	0	
17						17	*	
	Refined coal produced at a qual							
18	Tons produced and sold (see inst	ructio	ns)		× \$6.590	18	0	
19	Phaseout adjustment (see instruct	tions)	\$		×	19	0	
20	Subtract line 19 from line 18 .					20	0	
21	Reserved					21		

Indian coal produced at a qualified Indian coal production facility

Tons produced and sold (see instructions) . . . . .

0

*

× \$2.308

_____

22

23

2013 based on samples, lars)

# Renewable Electricity, Refined Coal, and Indian Coal Production Credit

Attach to your tax return.

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

lame(s	) shown on return Total Form:	e Filo	d – 766			Identif	ying number	
_								
Part								
1	Kilowatt-hours produced and sold	(see	instructions)		× 0.023	1		
2	Phaseout adjustment (see instruct	ions)	<u>\$</u>		×	2		
3	Credit before reduction. Subtract I	ine 2	from line 1			3	*	
	Reduction for government grant	s, su	bsidized financing, and o	other crec	lits:			
4	Total of government grants, proceeds					- ·		
	and any federal tax credits allowed for							
5	Total of additions to the capital ac							
6	Divide line 4 by line 5. Show as a c							
7	Multiply line 3 by line 6	• •		• • • •			4	
8	Subtract line 7 from line 3	• •		• • • •		8	*	
9	Part I renewable electricity producestates, and trusts					s, <b>9</b>	601	
10	Add lines 8 and 9. Cooperative							
	corporations, stop here and repor		· · · · · · · · · · · · · · · · · · ·					
	this amount on Form 3800, line 1f						<b>)</b> 7.453	
11	Amount allocated to patrons of the	•	·					
	instructions)					11	1	
12	Cooperatives, estates, and trusts, su	ubtrad	t line 11 from line 10. Repo	rt this amo	unt on Form 3800, lin	e 🗌		
	1f,,,,,, _						2	
Part								
	October 22, 2004 (After C							
	Renewables), and Indian	Coa	al Produced at Facilitie	es Placed	in Service After	Augu	st 8, 2005	
			(a)	(b)	(c)			
13	Electricity produced at qualified		Kilowatt-hours produced	Rate	Column (a) ×			
	facilities using:		and sold (see instructions)		Column (b)			
а	Wind	13a			*			
b	Closed-loop biomass	13b			0			
С	Geothermal	13c			*			
d	Solar	13d			0			
е	Add column (c) of lines 13a throug	h 130	d and enter here (see instri	uctions) .		13	e ^	
			(a)	(b)	(c)			
14	Electricity produced at qualified		Kilowatt-hours produced	Rate	Column (a) ×			
	facilities using:	4.4	and sold (see instructions)		Column (b)			
а	Open-loop biomass	14a			0			
b	Small irrigation power	14b			0			
C	Landfill gas	14c			0			
d	Trash	14d			0			
е	Hydropower	14e			0			
f	Marine and hydrokinetic	4.45			0			
	renewables	14f			0		<b>q</b> 0	
g	Add column (c) of lines 14a throug	n 141	and enter here (see instru	ictions) .		14	g	

For Pa	aperwork Reduction Act Notice, see separate instructions. Cat. No. 1	4954R		Form <b>8835</b>	(2013)
23	Credit before reduction. Add lines 17, 20, and 22		23	*	
22	Tons produced and sold (see instructions)	× \$2.308	22	0	
	Indian coal produced at a qualified Indian coal production facility				
21	Reserved		21		
20	Subtract line 19 from line 18		20	0	
19	Phaseout adjustment (see instructions)	×	19	0	
18	Tons produced and sold (see instructions)	× \$6.590	18	0	
	Refined coal produced at a qualified refined coal production facility				
17	Subtract line 16 from line 15		17	*	
16	Phaseout adjustment (see instructions)	×	16	0	
15	Add lines 13e and 14g		15	*	

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

OMB No. 1545-1362
2013
Attachment Sequence No. 95

3	Line item E	stimates—	All figure	s are est	imates b	ased c
	Amounts	s of selected	l lines file	ed (in tho	ousands	of doll

Form <b>8835</b>
Department of the Treasury Internal Revenue Service

Form 8835 (2013)

#### Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (continued) Reduction for government grants, subsidized financing, and other credits: 24 Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, 24 0 and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . . 25 Total of additions to the capital account for the project for this and all prior tax years . . . . 25 0 0 26 Divide line 24 by line 25. Show as a decimal carried to at least 4 places 26 0 27 Multiply line 23 by the smaller of $\frac{1}{2}$ or line 26 . . . . . . . . . . . . . . . 27 * 28 Subtract line 27 from line 23 28 29 Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, 29 729 30 Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was

	placed in service, stop here and report the applicable part of this amount on Form 3800, line 4e.
	For all other production of electricity, refined coal, or Indian coal, stop here and report the
	applicable part of this amount on Form 3800, line 1f (see instructions)
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian
	coal produced during the 4-year period beginning on the date the facility was placed in service, report

coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f

Form 8835 (2013)

742

<u>30</u> 31

32

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

Form 8835 (2013)

## 179

Page 🖊
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Part	Electricity and Refined Coal Produced at Qualified Facilities Placed in Service A October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine a Renewables), and Indian Coal Produced at Facilities Placed in Service After Au	and H	lydrokinetic	ed)
	Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	0	
25	Total of additions to the capital account for the project for this and all prior tax years	25	0	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	0.	
27	Multiply line 23 by the smaller of 1/2 or line 26	27	0	
28	Subtract line 27 from line 23	28	*	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships,			
	S corporations, cooperatives, estates, and trusts	29	56,722	
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, stop here and report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the			
	applicable part of this amount on Form 3800, line 1f (see instructions)	30	58,575	
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31		
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32		
			Form <b>8835</b> (	(2013)

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

180

## 2013 Line Item Estimates—All figures are estimates based on samples,

Form <b>8839</b> Qualified Adoption Expenses	B No. 1545-0074
Department of the Treasury > Attach to Form 1040 or 1040NB. Atta	20 <b>13</b>
Department of the Treasury Attach to Form 1040 or 1040NR.	achment
Internal Revenue Service (99) For information about Form 8839 and its separate instructions, see www.irs.gov/form8839.	
Name(s) shown on return Total Forms Filed = 65,775 Your social securit	y number
Part I Information About Your Eligible Child or Children-You must complete this part. See in	nstructions fo
details, including what to do if you need more space.	
(a) (b) Check if child was — (f) (c) (d) (e) (f)	<b>(g)</b> Check if
1 Child's name Child's year born before a child a Child's	adoption became final in
of birth     1996 and     with special     foreign     identifying number       First     Last     disabled     needs     child	2013 or earlier
Child 1	
Child 2	
3	
<b>Caution.</b> If the child was a foreign child, see <b>Special rules</b> in the instructions for line 1, column (e) before you cor Part III. If you received <b>employer-provided adoption benefits</b> , complete Part III on the back next.	nplete Part II o
Part II Adoption Credit	
Child 1 Child 2 Child 3	
2 Maximum adoption credit per 2 2	
3 Did you file Form 8839 for a	
prior year for the same child?	
No. Enter -0         Image: See instructions for         Image: See	
the amount to enter.	
4 Subtract line 3 from line 2 . 4	
5Qualified adoption expenses (see instructions)545,2779,6961,019	
Caution. Your qualified	
adoption expenses may not be	
equal to the adoption expenses	
you paid in 2013. 6 Enter the smaller of line 4 or line 5 6 45,277 9,696 1,019	
7 Enter modified adjusted gross income (see instructions) 7	
8 Is line 7 more than \$194,580?	
No. Skip lines 8 and 9, and enter -0- on line 10.	
<ul> <li>Yes. Subtract \$194,580 from line 7</li></ul>	
Do not enter more than $1.000$	× .
10 Multiply each amount on line 6	
by line 9         1         10         10           11         Subtract line 10 from line 6         11         43,875         9,098         1,019	
	4,899
13 Credit carryforward, if any, from 2012. See the 2012 to 2013 Credit Carryforward Worksheet in	
the instructions       13       21,0         14       Add lines 12 and 13       13       21,0	
<b>15</b> Enter the amount from line 5 of the Credit Limit Worksheet in the instructions <b>15</b> 54,	
16 Adoption Credit. Enter the smaller of line 14 or line 15 here and on Form 1040, line 53, or Form	
1040NR, line 50. Check box <b>c</b> on that line and enter <b>"8839"</b> in the space next to box <b>c</b> . If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)	036

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

Form **8839** (2013)

Cat. No. 22843L

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

	2013 Line Iter Amou								nples,			181
Amounts of selected lines filed (in thousands of dollars) Qualified Adoption Expenses							OMB No. 1545-0074					
Form <b>8839</b> Qualified Adoption Expenses							2013					
Department of the Treasury Internal Revenue Service (99)					n 1040 or 1040 parate instruct		see wwv	v.irs.gov/f	orm8839	Attach	~	
Internal Revenue Service (99)       For information about Form 8839 and its separate instructions, see www.irs.gov/form8         Name(s) shown on return       Total Forms Filed = 65,775								ial security n	umber			
Par	Part I Information About Your Eligible Child or Children—You must complete this part. See instructions for											
details, including what to do if you need more space.												
	(a)		(b)		Check if child	was-			(f)		(g) Chec	
1	Child's name	Child's name Child's yea of birth						<b>(f)</b> Child's ntifying ni		adopt	tion	
	First Last			of birth <b>1996</b> and with specia disabled needs			child				2013 or	
Child 1												
Child 2												
Child 3												]
Cauti	on. If the child was a foreign child	, see	Special rules	s in th	ne instructions	for li	ine 1, c	l olumn (e)	before	you compl	l ete Parl	t II or
	I. If you received employer-provide	ed ad	option benefi	ts, co	mplete Part III	on th	ne back	next.				
Part	Adoption Credit		Child 1		Child 2			Child 3				
2	Maximum adoption credit per											
	child	2										
3	Did you file Form 8839 for a prior year for the same child?											
	<b>No.</b> Enter -0											
	<b>Yes.</b> See instructions for	3	155,845		*			*	_			
4	the amount to enter.	4										
5	Qualified adoption expenses (see instructions)	5	496,686		113,209		4	12				
	Caution. Your qualified											
	adoption expenses may not be equal to the adoption expenses											
	you paid in 2013.											
6	Enter the <b>smaller</b> of line 4 or line 5	6	412,568		99,965		4(	05				
7 8	Enter modified adjusted gross inco Is line 7 more than \$194,580?	ome (s	ee instructions	S)		7			_			
Ŭ	<b>No.</b> Skip lines 8 and 9, and e	nter -	0- on line 10.									
	<b>Yes.</b> Subtract \$194,580 from					8						
9	Divide line 8 by \$40,000. Enter Do not enter more than 1.000 .				(rounded to a			•	. 9		× .	
10	Multiply each amount on line 6											
44	by line 9	10	202 404		02.495		0	76				
11 12	Add the amounts on line 11	11 · ·	393,194		92,185			76	12	482,4	71	
13									199,49			
14	Add lines 12 and 13								14	681,96		
15	Enter the amount from line 5 of the	e Creo	dit Limit Works	sheet	in the instruct	ions			15	228,06		
16	Adoption Credit. Enter the smalle											
	1040NR, line 50. Check box <b>c</b> on is smaller than line 14, you may ha									229,56	57	

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

Form **8839** (2013)

Cat. No. 22843L

* Data not shown because of the small number of returns on which it is based.
# 2013 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

	839 (2013)												Page <b>2</b>
Par	t III Employer-Provided Ado	ptior						1					
			Ch	nild 1		Child 2	2	0	Child 3	<b>}</b>	-		
17	Maximum exclusion per child	17											
17	Maximum exclusion per child	17									-		
18	Did you receive employer-												
10	provided adoption benefits for a												
	prior year for the same child?												
	□ No. Enter -0												
	<b>Yes.</b> See instructions for	18	ļ										
40	the amount to enter.	10											
19	Subtract line 18 from line 17	19									-		
20	Employer-provided adoption benefits you received in 2013.												
	This amount should be shown												
	in box 12 of your 2013 Form(s)												
	W-2 with code T	20											
•												F F00	
21	Add the amounts on line 20		<u></u>		<u> </u>	• •	· ·		• •	•	21	5,582	
22	Enter the <b>smaller</b> of line 19 or												
	line 20. But if the child was a child with special needs and the												
	adoption became final in 2013,												
	enter the amount from line 19	22											
23	Enter modified adjusted gross in	ncom	e (from										
	the worksheet in the instructions)		· ·	23			_						
24	Is line 23 more than \$194,580?												
	No. Skip lines 24 and 25, a on line 26.	ind ei	nter -0-										
	<b>Yes.</b> Subtract \$194,580 from	n line	23	24									
25	Divide line 24 by \$40,000. Enter t				l (rounded	to							
	at least three places). Do not ente						25		× .				
26	Multiply each amount on line 22												
	by line 25	26											
27	<b>Excluded benefits.</b> Subtract	07											
	line 26 from line 22	27											
28	Add the amounts on line 27										28	*	
20		• •		• •		• •	• •		• •	•			
29	Taxable benefits. Is line 28 more	than	line 21?										
	<b>No.</b> Subtract line 28 from line	e 21. /	Also, inclu	ude this	s amount,	if more	than z	zero, on					
	line 7 of Form 1040 or lir					otted lir	ne nex	t to line					
	7 of Form 1040 or line 8								ļ			*	
	Yes. Subtract line 21 from line									•	29		
	the total you would enter the amount on Form 883												
	line 8 of Form 1040NR. E								)				
	You may be able to claim the							-	f anv o	f the fo	ollowir	ng applv.	
	You paid adoption expen								-				and
T	the adoption was not fina	ıl by t	he end of	f 2012.	-		-		-	-			
	The total adoption exper adoption became final in				3 were no	it fully i	reimbu	irsed b	y your	emple	oyer o	or otherwise, and	d the

• You adopted a child with special needs and the adoption became final in 2013.

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

Form 8839 (2013) Part III Employer-Provided Adoption Benefits Child 1 Child 2 Child 3 17 Maximum exclusion per child 17 18 Did you receive employerprovided adoption benefits for a prior year for the same child? **No.** Enter -0-. 18 **Yes.** See instructions for the amount to enter. Subtract line 18 from line 17 19 19 Employer-provided adoption 20 benefits you received in 2013. This amount should be shown in box 12 of your 2013 Form(s) W-2 with code **T** 20 25,900 21 Add the amounts on line 20 . 21 22 Enter the smaller of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2013, enter the amount from line 19 22 23 Enter modified adjusted gross income (from the worksheet in the instructions) . . 23 24 Is line 23 more than \$194,580? No. Skip lines 24 and 25, and enter -0on line 26. **Yes.** Subtract \$194,580 from line 23 24 25 Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . 25 × 26 Multiply each amount on line 22 by line 25 . . . . . . . 26 27 Excluded benefits. Subtract line 26 from line 22 . . . 27 Add the amounts on line 27 . 28 28 Taxable benefits. Is line 28 more than line 21? 29 **No.** Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." 29 **Yes.** Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply. • You paid adoption expenses in 2012, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2012. • The total adoption expenses you paid in 2013 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2013 or earlier.

• You adopted a child with special needs and the adoption became final in 2013.

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

183

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

			lines			
5	<b>3844</b>	Empowerment Zone Employmer	nt Credit	ł	OMB No. 1545-	1444
orm 🗨				201.	3	
	nent of the Treasury Revenue Service	<ul> <li>Attach to your tax return.</li> <li>Information about Form 8844 and its instructions is at wv</li> </ul>	vw.irs.gov/form8844.		Attachment Sequence No.	99
ime(s)	shown on return	Total Forms Filed = 17,379	Ide	ntifying	number	
1	Enter the total	qualified wages paid or incurred during calendar year 2013 onl	y (see instructions)			
а	Qualified empo	owerment zone wages \$	× 20% (.20)	1a	93	
b				1b		
2		unt from line 1a. See instructions for the adjustment you must r		2		
3		zone employment credit from partnerships, S corporations, co	•	3		
4	stop here and	d 3. Cooperatives, estates, and trusts, go to line 5. Partnerships report this amount on Schedule K. All others, stop here and re rt III, line 3	port this amount on	4	17,379	
5		ated to patrons of the cooperative or beneficiaries of the		5		
6	Cooperatives, Part III, line 3	estates, and trusts, subtract line 5 from line 4. Report this am		6		
or Pa	perwork Reduc	tion Act Notice, see instructions. Cat. No	. 16145S		Form <b>884</b>	<b>4</b> (20

Emi	powerment	Zone	Emplo	vment	Credit
				ymone	Ulouit

OMB No. 1545-1444

Attachment Sequence No. 99

Form <b>8844</b>
Department of the Treasu Internal Revenue Service

#### Attach to your tax return.

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

lame(s)	shown on return Total Forms Filed = 17,379	Ider	ntifying	g number	
1	Enter the total qualified wages paid or incurred during calendar year 2013 only (see instructions)				
а	Qualified empowerment zone wages		1a	3,456	
b	Reserved		1b		
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries an wages	d	2		
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates and trusts		3		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations stop here and report this amount on Schedule K. All others, stop here and report this amount of Form 3800, Part III, line 3	n	4	45,970	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (se instructions)		5		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 380 Part III, line 3	· ·	6		
or Pa	nerwork Reduction Act Notice, see instructions. Cat. No. 16145S			Form <b>8844</b>	(2013)

Form <b>8846</b>	Credit for Em
Department of the Treasury	

## ployer Social Security and Medicare Taxes Paid on Certain Employee Tips

Attach to your tax return.

L	OMB No. 1545-1414
	2013
	∕∠⊎∎∙
	Attachment
	Sequence No. 98

Internal Revenue Service Name(s) shown on return ▶ Information about Form 8846 and its instructions is at www.irs.gov/form8846.

Total Forms Filed = 24,770

Identifying number

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

For P	aperwork Reduction Act Notice, see instructions. Cat. No. 16148Z		Form <b>8846</b>	(2013)
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	24,770	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	20,915	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$113,700, see instructions and check here $\blacktriangleright$	4	5,551	
3	Creditable tips. Subtract line 2 from line 1.	3	5,551	
2	Tips not subject to the credit provisions (see instructions)	2	1,464	
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	5,551	

# 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

Form 8846

Attach to your tax return.
 Information about Form 8846 and its instructions is at www.irs.gov/form8846.

	2013
	Attachment Sequence No. <b>98</b>
Identi	fying number

Total Forms Filed = 24,770

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

All others, report this amount on Form 3800, line 4f	6	167,127	
Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K.			
Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	124,716	
Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$113,700, see instructions and check here $\blacktriangleright$	4	42,410	
Creditable tips. Subtract line 2 from line 1	3	555,488	
Tips not subject to the credit provisions (see instructions)	2	49,790	
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	605,279	
	security and Medicare taxes during the tax year (see instructions)	security and Médicare taxes during the tax year (see instructions)       1         Tips not subject to the credit provisions (see instructions)       2         Creditable tips. Subtract line 2 from line 1.       3         Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$113,700, see instructions and check here       4         Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations       5         Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K.       1	security and Medicare taxes during the tax year (see instructions)       1       605,279         Tips not subject to the credit provisions (see instructions)       2       49,790         Creditable tips. Subtract line 2 from line 1       3       555,488         Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$113,700, see instructions and check here       4       42,410         Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations       5       124,716         Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K.       5       124,716

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

Archer MSAs and OMB No. 1545-0074 <u>8853</u> Form Long-Term Care Insurance Contracts 6 (0)74 Information about Form 8853 and its separate instructions is available at www.irs.gov/form8853. Department of the Treasury Attachment ► Attach to Form 1040 or Form 1040NR. Sequence No. 39 Internal Revenue Service (99) Name(s) shown on return Social security number of MSA Total Forms Filed =119.251 account holder. If both spouses have MSAs, see instructions ► Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B. Part I Archer MSA Contributions and Deductions. See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse. Total employer contributions to your Archer MSA(s) for 2013 . . . 1 1 9.567 Archer MSA contributions you made for 2013, including those made from January 1, 2014, 2 through April 15, 2014, that were for 2013. Do not include rollovers (see instructions) . . . . 2 5,958 3 Limitation from the Line 3 Limitation Chart and Worksheet in the instructions 3 7,346 4 Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . . . . . . . . . . . . . . . 4 5,682 Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on 5 Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or 5 3,391 Caution: If line 2 is more than line 5, you may have to pay an additional tax (see instructions). **Archer MSA Distributions** Part II 6a Total distributions you and your spouse received in 2013 from all Archer MSAs (see instructions) . 6a 15.754 Distributions included on line 6a that you rolled over to another Archer MSA or a health savings h account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions) . . . . * 6b 15.604 6c С 12,589 7 7 8 Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted 8 If any of the distributions included on line 8 meet any of the Exceptions to the Additional 9a b Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount 9b Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2013 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions). 10 Total distributions you received in 2013 from all Medicare Advantage MSAs (see instructions) . . . 10 11 11 12 Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less. enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21. enter "Med MSA" and the amount 12 If any of the distributions included on line 12 meet any of the Exceptions to the Additional 13a **b** Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60. or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, 13b

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

Cat. No. 24091H

Form 8853 (2013)

Archer	<b>MSAs and</b>	
Long-Term Care	Insurance	Contracts

OMB No. 1545-0074

Form	0011	Long-Term Care Insurance Contracts		201	3
	ent of the Treasury	► Information about Form 8853 and its separate instructions is available at www.irs.gov/form	8853.	Attachment	
	Revenue Service (99) ) shown on return	Attach to Form 1040 or Form 1040NR. Social security number of MSA		Sequence No. 3	
	,	Total Forms Filed=119,251 account holder. If both spouses have MSAs, see instructions ►			
Secti	on A. Archei	MSAs. If you have only a Medicare Advantage MSA, skip Section A and cor	nplete	Section B.	
Part		MSA Contributions and Deductions. See instructions before completing			
	separat	nd both you and your spouse have high deductible health plans with self-or e Part I for each spouse.	nly co	verage, comp	lete a
1		r contributions to your Archer MSA(s) for 2013 1 13,281			
2		ontributions you made for 2013, including those made from January 1, 2014, 15, 2014, that were for 2013. Do not include rollovers (see instructions)		40.000	
3	• •	n the Line 3 Limitation Chart and Worksheet in the instructions	2	13,922 20,178	
4		(see instructions) from the employer maintaining the high deductible health plan. (If		20,170	<u>+</u>
•		I, enter your earned income from the trade or business under which the high			
	deductible he	alth plan was established.)	4	300,726	
5		deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on			
		ie 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or	_		
		, line 35, enter "MSA" and the amount	5	5,821	<u> </u>
Part		MSA Distributions			
6a		ions you and your spouse received in 2013 from all Archer MSAs (see instructions) .	6a	30,570	
b	Distributions i	ncluded on line 6a that you rolled over to another Archer MSA or a health savings			
		include any excess contributions (and the earnings on those excess contributions)			
		ne 6a that were withdrawn by the due date of your return (see instructions)	6b	*	<u> </u>
c 7			6c	30,095	<u> </u>
7 8		I qualified medical expenses (see instructions)	7	70,816	
Ŭ		nount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted			
		e 21, enter "MSA" and the amount	8	*	
9a	-	istributions included on line 8 meet any of the Exceptions to the Additional			
		e instructions), check here			
b		<b>% tax</b> (see instructions). Enter 20% (.20) of the distributions included on line 8 that			
		the additional 20% tax. Also include this amount in the total on Form 1040, line 60, NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59,			
		and the amount	9b	*	
Secti	distrib	<b>are Advantage MSA Distributions.</b> If you are filing jointly and both you a utions in 2013 from a Medicare Advantage MSA, complete a separate Sections).			
10		ions you received in 2013 from all Medicare Advantage MSAs (see instructions)	10	*	
11		I qualified medical expenses (see instructions)	11	*	<u> </u>
12	Taxable Med	icare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less,			
	On the dotted	include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. line next to line 21, enter "Med MSA" and the amount	12		
13a	-	istributions included on line 12 meet any of the <b>Exceptions to the Additional</b> instructions), check here			
b		% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that			
		the additional 50% tax. Also include this amount in the total on Form 1040, line 60, NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59,			
		SA" and the amount	13b		

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

0052

Cat. No. 24091H

Form **8853** (2013)

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

	853 (2013)					Attach	ment Sequer	ice No. <b>39</b>	Page <b>2</b>
Name c	of policyhold	der (as shown on Form 1040)				ocial security numbe olicyholder ►	r of		
Secti	l	before completing this		-	-			C in the inst	ructions
	If more	than one Section C is a	attached, check here						. 🕨 🗌
14a	Name o	of insured <b>&gt;</b>		<b>b</b> Social	secu	irity number of ii	nsured 🕨		
15	qualified	, did anyone other than y d LTC insurance contract	you receive payments on a per t covering the insured or receiv sured?	e accelerate	d de	ath benefits und	ler a life	· 🗌 Yes	🗌 No
16	Note: If	"Yes" and the <b>only</b> paym	ndividual? ments you received in 2013 wer terminally ill, skip lines 17 throu	e accelerate	ed de	ath benefits that		. 🗌 <b>Yes</b> d	🗌 No
17	amount		on a per diem or other periodic s 1099-LTC you received with r ked				he   .   <b>17</b>	53,220	
	LTC ins not excl sicknes	urance contract that is no ludable from your income	rough 26 to figure the taxable a not a <b>qualified</b> LTC insurance co e (for example, if the benefits ar alth insurance), report the amou	ontract. Inste e not paid fo	ead, i or pe	if the benefits ar rsonal injuries o			
18 19	Acceler	ated death benefits recei	line 17 that is from <b>qualified</b> LT sived on a per diem or other per the insured was terminally ill (se	iodic basis.	Do n	ot include any	· 18	44,457	
20	Note: If				·		. 20	44,755	
21 22	Costs in	ncurred for qualified LTC	days in the LTC period services provided for the insur uctions)	ed	21 22	56,244 66,808	-		
23 24	Enter th Reimbu	ne <b>larger</b> of line 21 or line irsements for qualified LT	e 22 . ´ TC services provided for the ins		23 24	76,441 42,620	_		
	Cautior		mbursements from LTC contrac		24	42,020	_		
25	Per dier	m limitation. Subtract line	e 24 from line 23				. 25	69,637	
26	Taxable		ne 25 from line 20. If zero or less						
	amount amount		10, line 21. On the dotted line ne	ext to line 21	, ent	er "LTC" and th	e		

2013 Line Item Estimates—All figures are estimates based on samples,

	Amounts of selected lines filed (in thou	sands of dollars)			
	353 (2013) f policyholder (as shown on Form 1040)	Attachment Social security number of	Sequence	e No. <b>39</b>	Page <b>2</b>
		policyholder ►			
Secti	on C. Long-Term Care (LTC) Insurance Contracts. See Filing before completing this section.	Requirements for Sect	ion C	in the instru	ictions
	If more than one Section C is attached, check here				
14a	Name of insured <b>b</b> Socia	al security number of insure	d 🕨		
15	In 2013, did anyone other than you receive payments on a per diem or ot qualified LTC insurance contract covering the insured or receive accelera insurance policy covering the insured?	ted death benefits under a	life	· 🗌 Yes	□ No
16	Was the insured a terminally ill individual?	ted death benefits that wer	 e paid	. 🗌 Yes	🗌 No
17	Gross LTC payments received on a per diem or other periodic basis. Enter amounts from box 1 of all Forms 1099-LTC you received with respect to the "Per diem" box in box 3 is checked		17	1,730,929	
	<b>Caution:</b> Do not use lines 18 through 26 to figure the taxable amount of the LTC insurance contract that is not a <b>qualified</b> LTC insurance contract. Insurance contract that is not excludable from your income (for example, if the benefits are not paid sickness through accident or health insurance), report the amount not excluded, line 21.	tead, if the benefits are for personal injuries or			
18 19	Enter the part of the amount on line 17 that is from <b>qualified</b> LTC insuran Accelerated death benefits received on a per diem or other periodic basis amounts you received because the insured was terminally ill (see instruct	. Do not include any	18 19	1,593,813	
20	Add lines 18 and 19		20	1,623,648	+
21 22	Multiply \$320 by the number of days in the LTC period	<b>21</b> 5,527,478 <b>22</b> 3,138,254			
23	Enter the larger of line 21 or line 22	<b>23</b> 6,537,203			
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	04 1 155 249			
	<b>Caution:</b> If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.	<b>24</b> 1,155,348			
25	Per diem limitation. Subtract line 24 from line 23		25	5,455,295	
26	<b>Taxable payments.</b> Subtract line 25 from line 20. If zero or less, enter -0- amount in the total on Form 1040, line 21. On the dotted line next to line 2				
	amount		26	10,815 Form <b>88</b>	



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

OMB No. 1545-0074

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

#### Education Credits (American Opportunity and Lifetime Learning Credits)

Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.
 Attach to Form 1040 or Form 1040A.

363.	20 <b>13</b> Attachment Sequence No. <b>50</b>			
Your so	Your social security number			

Total Forms Filed = 12,978,109



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

Part	Refundable American Opportunity Credit				
1	After completing Part III for each student, enter the total of all amounts from a	all P	arts III, line 30	1	10,474,993
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	10,474,993		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	10,350,307		
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you cannot take any education credit	4	10,469,713		
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	10,469,713		
6	If line 4 is:		,		
	• Equal to or more than line 5, enter 1.000 on line 6				
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (r at least three places)			6	10,469,713
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the y				
	the conditions described in the instructions, you <b>cannot</b> take the refundable <i>i</i>			7	40,400,740
0	credit; skip line 8, enter the amount from line 7 on line 9, and check this box <b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (.40). Enter			7	10,469,713
8	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.			8	10,399,178
Part					10,000,170
9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksh	neet	(see instructions)	9	10,469,713
10	After completing Part III for each student, enter the total of all amounts from	n all	Parts III, line 31. If		
	zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	2,683,773
11	Enter the smaller of line 10 or \$10,000			11	2,683,773
12	Multiply line 11 by 20% (.20)	· •		12	2,683,773
13	Enter: \$127,000 if married filing jointly; \$63,000 if single, head of household, or qualifying widow(er)	13	2,685,775		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from				
	Puerto Rico, see Pub. 970 for the amount to enter	14	2,685,774		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-				
	on line 18, and go to line 19	15	2,671,895		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	2,671,895		
17	If line 15 is:		2,071,095		
	• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18				
	• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (re	ounc	led to at least three		
	places)	•		17	2,671,895
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Workshe	`	,	18	2,671,895
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credinstructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	10,196,811

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 25379M

OMB No. 1545-0074

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

Form 8863

#### Education Credits (American Opportunity and Lifetime Learning Credits)

Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.
 Attach to Form 1040 or Form 1040A.

2013
Attachment Sequence No. <b>50</b>
cial security number

Your so

Total Forms Filed = 12,978,109



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

Part	Part I Refundable American Opportunity Credit						
1	After completing Part III for each student, enter the total of all amounts from a	all P	arts III, line 30 .		1	23,675,380	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	1,348,674,939				
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	504,694,709				
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you cannot take any education credit	4	844,524,540				
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	149,781,166				
6	If line 4 is:		,				
	• Equal to or more than line 5, enter 1.000 on line 6						
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (a at least three places)				6	10,321,373	_
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the y the conditions described in the instructions, you <b>cannot</b> take the refundable credit; skip line 8, enter the amount from line 7 on line 9, and check this box	Ame	erican opportunity		7	23,268,391	
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (.40). Ent on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.	er th	ne amount here an	ıd	8	9,252,951	
Part	II Nonrefundable Education Credits						
9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksh	neet	(see instructions)		9	14,015,440	
10	After completing Part III for each student, enter the total of all amounts from zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19		· · · · · · ·		10	17,081,784	
11	Enter the smaller of line 10 or \$10,000				11	12,261,808	
12	Multiply line 11 by 20% (.20)				12	2,452,370	
13	Enter: \$127,000 if married filing jointly; \$63,000 if single, head of household, or qualifying widow(er)	13	249,347,568				
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	133,278,427				
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	116,510,387				
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	39,124,751				
17	If line 15 is:						
	• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18						
	• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (re	ound	ded to at least thre	e			
	places)				17	26,293,854	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Workshe			t	18	2,389,591	
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credinstructions) here and on Form 1040, line 49, or Form 1040A, line 31				19	10,645,809	
For Pa	perwork Reduction Act Notice, see your tax return instructions.		t. No. 25379M			Form <b>8863</b> (201)	3)

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

Form 8863 (2013)

Form 8863 (2013)

Name(	s) shown on return	Your social security number
CAUT		m you are claiming either the American it. Use additional copies of Page 2 as needed for
Par	See instructions.	'n
20	Student name (as shown on page 1 of your tax return)	<b>21</b> Student social security number (as shown on page 1 of your tax return)
22	Educational institution information (see instructions)	
	. Name of first educational institution	<b>b.</b> Name of second educational institution (if any)
(1	<ol> <li>Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</li> </ol>	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2	2) Did the student receive Form 1098-T Yes No from this institution for 2013?	(2) Did the student receive Form 1098-T from this institution for 2013?
(3	B) Did the student receive Form 1098-T from this institution for 2012 with Box Yes No 2 filled in and Box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2  Yes  No filled in and Box 7 checked?
lf yo	u checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> .	If you checked "No" in both (2) and (3), skip (4).
(4	<ul> <li>If you checked "Yes" in (2) or (3), enter the institution' federal identification number (from Form 1098-T).</li> <li></li> </ul>	s (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).
23	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013?	
24	Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	e a 🗌 Yes – Go to line 25. 🔹 No – <b>Stop!</b> Go to line 31
25	Did the student complete the first 4 years of post-secondary education before 2013?	y Yes − <b>Stop!</b> Go to line 31 for this No − Go to line 26. student.
26	Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance?	
ТІ	P choose the credit for each student that gives you the low	he American opportunity credit and lifetime learning credits, and ver tax liability. You <b>cannot</b> take the American construction of the the same year. If you complete lines 27 through Student 1 Student Student 2 Student
	American Opportunity Credit	10,474,992 59,64
27	Adjusted qualified education expenses (see instructions). <b>Do</b>	not enter more than \$4,000 27 837,790 5,69
28 20		
29 30	Multiply line 28 by 25% (.25)	
50	enter the result. Skip line 31. Include the total of all amounts Lifetime Learning Credit	,
31	Adjusted qualified education expenses (see instructions). In III, line 31, on Part II, line 10	

. . . . . . . . . . <u>. . . .</u>

Form 8863 (2013)

Name(s)	shown	on return	
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CAUT	and a standard	n you are claiming either the American t. Use additional copies of Page 2 as needed for
Par	Student and Educational Institution Information See instructions.	1
20	Student name (as shown on page 1 of your tax return)	<b>21</b> Student social security number (as shown on page 1 of your tax return)
	Educational institution information (and instructions)	
22	Educational institution information (see instructions) . Name of first educational institution	<b>b.</b> Name of second educational institution (if any)
u		
(1	<ol> <li>Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</li> </ol>	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2	2) Did the student receive Form 1098-T Yes No from this institution for 2013?	(2) Did the student receive Form 1098-T from this institution for 2013?
(3	B) Did the student receive Form 1098-T from this institution for 2012 with Box Yes No 2 filled in and Box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2  Yes  No filled in and Box 7 checked?
lf yo	u checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> .	If you checked "No" in both (2) and (3), skip (4).
(4	<ul> <li>If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</li> <li></li> </ul>	<ul> <li>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</li> <li></li></ul>
23	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013?	$\square$ Yes — <b>Stop!</b> Go to line 31 for this student. $\square$ No — Go to line 24.
24	Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	Yes – Go to line 25. No – <b>Stop!</b> Go to line 31 for this student.
25	Did the student complete the first 4 years of post-secondary education before 2013?	Yes − <b>Stop!</b> Go to line 31 for this No − Go to line 26. student.
26	Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance?	Yes - Stop!       No - See Tip below and         Go to line 31 for this student.       complete either lines 27-30         or line 31 for this student.       or line 31 for this student.
ТІ		
	American Opportunity Credit	31,719,361 202,733
27	Adjusted qualified education expenses (see instructions). Do	not enter more than \$4,000 27 2,586,028 17,458
28	Subtract \$2,000 from line 27. If zero or less enter -0	
29	Multiply line 28 by 25% (.25)	
30	If line 28 is zero, enter the amount from line 27. Otherwise,	
	enter the result. Skip line 31. Include the total of all amounts fi Lifetime Learning Credit	rom all Parts III, line 30 on Part I, line 1 . <b>30</b> 1,757,924 12,394
31	Adjusted qualified education expenses (see instructions). Inc	lude the total of all amounts from all Parts 16,862,207 0
31		<b>31</b> 145,558 0

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

	Number of returns med for selected mes		
Form <b>8864</b>	<b>Biodiesel and Renewable Diesel Fuels Cree</b>	lit	OMB No. 1545-1924
Form <b>UUUT</b> Department of the Treasury Internal Revenue Service	<ul> <li>Attach to your tax return.</li> <li>Information about Form 8864 and its instructions is at www.irs.gov/form</li> </ul>	n8864.	20 <b>13</b> Attachment Sequence No. <b>141</b>
Name(s) shown on return	Total Forms Filed = 3,552	Identifying num	ber

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

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

	Type of Fuel		<b>(a)</b> Number of Gallons Sold or Used	<b>(b)</b> Rate	)	<b>(c)</b> Column (a) x Colur	mn (b)
1	Biodiesel (other than agri-biodiesel)	1		\$1.0	0	*	
2	Agri-biodiesel	2		\$1.0	0	*	
3	Renewable diesel	3		\$1.0	0	0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel						
	mixture	4		\$1.0	0	0	
5	Agri-biodiesel included in a biodiesel mixture	5		\$1.0	0	0	
6	Renewable diesel included in a renewable diesel mixture	6		\$1.0	0	0	
7	Qualified agri-biodiesel production	7		\$.1	0	*	
8	Add lines 1 through 7. Include this amount in your income for 20	13 (se	e instructions)		8	549	
9	Biodiesel and renewable diesel fuels credit from partnership estates, and trusts (see instructions)				9	3,188	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line S corporations, stop here and report this amount on Schedule I this amount on Form 3800, line 11	K. All	others, stop here and		10	3,552	
11	Amount allocated to patrons of the cooperative or beneficial instructions)				11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. F line 11	Repor	t this amount on Form	i 3800,	12		

# **General Instructions**

Section references are to the Internal Revenue Code.

#### What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2013. Do not report this fuel on Form 8864 unless the credit is extended. See *www.irs.gov/form8864* for the latest information about this credit.

### Purpose of Form

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

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

#### **Definitions and Special Rules**

#### Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

• Certificate identification number.

• Total gallons of agri-biodiesel, biodiesel other than agribiodiesel, or renewable diesel on the certificate.

- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

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

#### Biodiesel

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

	Amounts of selected lines filed (in thousands of dollars	<b>)</b>	
Form <b>8864</b>	Biodiesel and Renewable Diesel Fuels Cred	lit	OMB No. 1545-1924
Form <b>UUUT</b> Department of the Treasury Internal Revenue Service	<ul> <li>Attach to your tax return.</li> <li>Information about Form 8864 and its instructions is at www.irs.gov/form</li> </ul>	18864.	20 <b>13</b> Attachment Sequence No. 141
Name(s) shown on return	Total Forms Filed = 3,552	Identifying num	ber

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

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

	Type of Fuel		<b>(a)</b> Number of Gallons Sold or Used	<b>(b)</b> Rate	)	<b>(c)</b> Column (a) x Colui	mn (b)
1	Biodiesel (other than agri-biodiesel)	1		\$1.0	0	*	
2	Agri-biodiesel	2		\$1.0	0	*	
3	Renewable diesel	3		\$1.0	0	0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel						
	mixture	4		\$1.0	0	0	
5	Agri-biodiesel included in a biodiesel mixture	5		\$1.0	0	0	
6	Renewable diesel included in a renewable diesel mixture	6		\$1.0	0	0	
7	Qualified agri-biodiesel production	7		\$.1	0	*	
8	Add lines 1 through 7. Include this amount in your income for 20	13 (se	e instructions)		8	533	
9	Biodiesel and renewable diesel fuels credit from partnership estates, and trusts (see instructions)		• • •		9	9,830	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line S corporations, stop here and report this amount on Schedule this amount on Form 3800, line 11	K. All	others, stop here and		10	10,363	
11	11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11				
12				12			

# **General Instructions**

Section references are to the Internal Revenue Code.

#### What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2013. Do not report this fuel on Form 8864 unless the credit is extended. See *www.irs.gov/form8864* for the latest information about this credit.

#### Purpose of Form

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

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

#### **Definitions and Special Rules**

#### Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

• Certificate identification number.

• Total gallons of agri-biodiesel, biodiesel other than agribiodiesel, or renewable diesel on the certificate.

- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

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

#### Biodiesel

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

Form	8880
Depar	tment of the Treasury

Internal Revenue Service

Name(s) shown on return

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

# **Credit for Qualified Retirement Savings Contributions**

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

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

OMB No. 1545-0074

Sequence No. 54

Attachment

Your social security number

Total Forms Filed = 7,951,018



10 11

12

You **cannot** take this credit if **either** of the following applies. • The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$29,500 (\$44,250 if head of

household; \$59,000 if married filing jointly).

• The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a **student** (see instructions).

			,			
			(a) You		(b) Your spouse	
1	Traditional and Roth IRA contributions for 2013. <b>Do not</b> include rollover contributions	1	657,052		255,558	
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013					
	(see instructions)	2	6,264,875		1,073,576	
3	Add lines 1 and 2	3	6,681,954		1,266,064	
4	Certain distributions received <b>after</b> 2010 and <b>before</b> the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception	4	237,355		107,302	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	6,667,741		1,252,692	
6	In each column, enter the <b>smaller</b> of line 5 or \$2,000	6	6,667,741		1,252,692	
7	Add the amounts on line 6. If zero, <b>stop;</b> you cannot take this credit .			7	7,502,758	
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	7,502,758			

9 Enter the applicable decimal amount shown below:

If line	8 is—	A	And your filing status is –			
Over-	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)		
		Enter on		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	\$17,750	.5	.5	.5		
\$17,750	\$19,250	.5	.5	.2		
\$19,250	\$26,625	.5	.5	.1	9	Χ.
\$26,625	\$28,875	.5	.2	.1		
\$28,875	\$29,500	.5	.1	.1		
\$29,500	\$35,500	.5	.1	.0		
\$35,500	\$38,500	.2	.1	.0		
\$38,500	\$44,250	.1	.1	.0		
\$44,250	\$59,000	.1	.0	.0		
\$59,000		.0	.0	.0		
	Note: If	line 9 is zero, <b>stop;</b> y	ou cannot take this c	credit.		
Multiply line 7	by line 9				10	7,483,323
Limitation bas	sed on tax lia	bility. Enter the am	ount from the Cre	dit Limit Worksheet in the		
nstructions					11	7,433,160
Credit for qua	alified retireme	ent savings contribu	tions. Enter the sma	aller of line 10 or line 11 here		
and on Form 1	1040, line 50; Fo	orm 1040A, line 32; o	r Form 1040NR, line	47	12	7,411,730

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 33394D

Form **88880** Department of the Treasury Internal Revenue Service

Name(s) shown on return

# **Credit for Qualified Retirement Savings Contributions**

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

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

OMB No. 1545-0074

199

Attachment Sequence No. 54 Your social security number

2013

Total Forms Filed = 7,951,018



10 11

12

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

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a **student** (see instructions).
- (a) You (b) Your spouse 1 Traditional and Roth IRA contributions for 2013. Do not include rollover 922,463 1 2,051,084 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions) . . . . . . . . . . . . . . . . . . 9,486,885 1,924,274 2 3 3 11,537,969 2,846,737 4 Certain distributions received after 2010 and before the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. 4 394,785 231,691 5 Subtract line 4 from line 3. If zero or less, enter -0-. . . . . . . 5 11,276,352 2,703,014 6 In each column, enter the **smaller** of line 5 or \$2,000 . . . . . . 6 7,374,437 1,578,284 Add the amounts on line 6. If zero, stop; you cannot take this credit . 8,952,721 7 7 . . 8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or 8 251,345,944
- 9 Enter the applicable decimal amount shown below:

	If line 8 is—		And your filing status is –					
	Over-	But not over—	Married filing jointly	Head of Single, Married filing household separately, or				
			Enter or	n line 9—	Qualifying widow(er)			
		\$17,750	.5	.5	.5			
	\$17,750	\$19,250	.5	.5	.2			
	\$19,250	\$26,625	.5	.5	.1	9	X.	
	\$26,625	\$28,875	.5	.2	.1			
	\$28,875	\$29,500	.5	.1	.1			
	\$29,500	\$35,500	.5	.1	.0			
	\$35,500	\$38,500	.2	.1	.0			
	\$38,500	\$44,250	.1	.1	.0			
	\$44,250	\$59,000	.1	.0	.0			
	\$59,000		.0	.0	.0			
	-	Note: //	f line 9 is zero, <b>stop;</b> y	ou cannot take this c	credit.			
)	Multiply line 7					10	1,595,842	
I		sed on tax lia	ability. Enter the am	ount from the Cre	dit Limit Worksheet in the		11.050.040	
	instructions .					11	11,953,946	
2			•		aller of line 10 or line 11 here			
	and on Form 1	1040, line 50; F	orm 1040A, line 32; o	r Form 1040NR, line	47	12	1,316,999	

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

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

Cat. No. 33394D

Department of the Treasury

Internal Revenue Service

## Number of returns filed for selected lines Health Coverage Tax Credit

2013 Line Item Estimates—All figures are estimates based on samples,

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

▶ Information about Form 8885 and its instructions is at www.irs.gov/form8885.

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 13,693

#### Before you begin: See Definitions and Special Rules in the instructions.



Do not complete this form if you can be claimed as a dependent on someone else's 2013 tax return.

#### Part I Complete This Part To See if You Are Eligible To Take This Credit

Check the boxes below for each month in 2013 that all of the following statements were true on the first day of that month.

 You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.

• You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."

• You were not enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.

• You were not enrolled in Medicaid or the Children's Health Insurance Program (CHIP).

• You were not enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).

- You were not imprisoned under federal, state, or local authority.
- Your employer did not pay 50% or more of the cost of coverage.
- You did not receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

January	February	March	🗌 April	🗌 May	🗌 June
🗌 July	August	September	October	November	December

#### Part II Health Coverage Tax Credit



Sequence No. 134

Attachment

Recipient's social security number



Internal Revenue Service

# **Health Coverage Tax Credit**

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

PR 201

Ittach to Form 1040, Form 1040NR, Form 1040-55, or Form 1040-PR.

Information about Form 8885 and its instructions is at www.irs.gov/form8885.

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 13,693

Recipient's social security number

#### Before you begin: See Definitions and Special Rules in the instructions.



**Do not** complete this form if you can be claimed as a dependent on someone else's 2013 tax return.

#### Part I Complete This Part To See if You Are Eligible To Take This Credit

Check the boxes below for each month in 2013 that all of the following statements were true on the first day of that month.

• You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.

• You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury–HCTC."

• You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.

• You were not enrolled in Medicaid or the Children's Health Insurance Program (CHIP).

• You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).

- You were **not** imprisoned under federal, state, or local authority.
- Your employer **did not** pay 50% or more of the cost of coverage.
- You did not receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

🗌 January	E February	March	🗌 April	🗌 May	🗌 June
🗌 July	August	September	October	November	December

#### Part II Health Coverage Tax Credit

2	Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions). <b>Do not</b> include on line 2 any qualified health insurance premiums paid to "U.S. Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, <b>do not</b> include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1	2	72,656	
	You <b>must</b> attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.			
3	Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1	3	*	
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you cannot take the credit	4	72,114	
5	<b>Health Coverage Tax Credit.</b> If you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 5 for more details. Otherwise, multiply the amount on line 4 by 72.5% (.725). Enter the result here and on Form 1040, line 71 (check box c); Form 1040NR, line 67 (check box c); Form 1040-SS, line 10; or Form 1040-PR, line 10	5	52,281	
or Pa	aperwork Reduction Act Notice, see your tax return instructions. Cat. No. 34641D		Form <b>8885</b>	(2013)

OMB No. 1545-0074

Sequence No. 134

Attachment

# 2013 Line Item Estimates—All figures are estimates based on samples,

Number of returns filed for selected lines

Form <b>8889</b>
Department of the Treasury

# **Health Savings Accounts (HSAs)**

Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.
 Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074
2013
Attachment Sequence No. <b>53</b>

Internal Revenue Service Name(s) shown on Form 1040 or Form 1040NR

Total Forms Filed = 6,243,708

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

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part				jointly
	and both you and your spouse each have separate HSAs, complete a separate Part	I for	each spouse.	
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2013 (see instructions).	Se	elf-only	nily
2	HSA contributions you made for 2013 (or those made on your behalf), including those made from January 1, 2014, through April 15, 2014, that were for 2013. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	1,234,977	
3	If you were under age 55 at the end of 2013, and on the first day of <b>every</b> month during 2013, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,250 (\$6,450 for family coverage). <b>All others,</b> see the instructions for the amount to enter	3	5,152,219	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2013 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2013, also include any amount contributed to your spouse's Archer MSAs	4	17,900	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	5,150,787	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2013, see the instructions for the amount to enter	6	5,033,099	
7	If you were age 55 or older at the end of 2013, married, and you or your spouse had family coverage under an HDHP at any time during 2013, enter your additional contribution amount (see instructions)	7	558,858	
8	Add lines 6 and 7	8	5,039,964	
9	Employer contributions made to your HSAs for 2013 9 4,348,737			
10	Qualified HSA funding distributions			
11	Add lines 9 and 10	11	4,358,553	
12	Subtract line 11 from line 8. If zero or less, enter -0	12	4,670,713	
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.	13	1,194,511	
	Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			
Part	II HSA Distributions. If you are filing jointly and both you and your spouse each have	sepa	rate HSAs, con	nplete
	a separate Part II for each spouse.			
14a	Total distributions you received in 2013 from all HSAs (see instructions)	14a	4,413,903	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess			
	contributions (and the earnings on those excess contributions) included on line 14a that were			
	withdrawn by the due date of your return (see instructions)	14b	92,077	
c	Subtract line 14b from line 14a	14c	4,363,051	
15	Unreimbursed qualified medical expenses (see instructions)	15	4,181,350	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	238,057	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form		040.000	
	1040NR, line 59, enter "HSA" and the amount	17b	216,090	

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

Cat. No. 37621P

# **Health Savings Accounts (HSAs)**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

Form 8889

Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.
 Attach to Form 1040 or Form 1040NR.

2013	
Attachment Sequence No. <b>53</b>	

Total Forms Filed = 6,243,708

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

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part				ointly
	and both you and your spouse each have separate HSAs, complete a separate Part	I for	each spouse.	
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2013 (see instructions).		elf-only 🗌 Fam	nily
2	HSA contributions you made for 2013 (or those made on your behalf), including those made from January 1, 2014, through April 15, 2014, that were for 2013. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	4,002,829	
3	If you were under age 55 at the end of 2013, and on the first day of <b>every</b> month during 2013, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,250 (\$6,450 for family coverage). <b>All others,</b> see the instructions for the amount to enter	3	27,133,951	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2013 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2013, also include any amount contributed to your spouse's Archer MSAs	4	45,045	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	27,094,081	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2013, see the instructions for the amount to enter	6	25,958,002	
7	If you were age 55 or older at the end of 2013, married, and you or your spouse had family coverage under an HDHP at any time during 2013, enter your additional contribution amount (see instructions)	7	574,498	
8	Add lines 6 and 7	8	26,532,500	
9	Employer contributions made to your HSAs for 2013 9 10,244,493			
10	Qualified HSA funding distributions			
11	Add lines 9 and 10	11	10,314,625	
12	Subtract line 11 from line 8. If zero or less, enter -0	12	17,000,013	
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	3,716,404	
	Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			
Part		sepa	arate HSAs, com	plete
	a separate Part II for each spouse.			
14a	Total distributions you received in 2013 from all HSAs (see instructions)	14a	10,426,751	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were			
	withdrawn by the due date of your return (see instructions)	14b	193,809	
	Subtract line 14b from line 14a	14c	10,232,942	
15	Unreimbursed qualified medical expenses (see instructions)	15	9,924,302	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	308,640	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount .	17b	54,943	

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

Cat. No. 37621P

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

Form 8	889 (2013)			Page <b>2</b>
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the inst completing this part. If you are filing jointly and both you and your spouse each have complete a separate Part III for each spouse.			
18	Last-month rule	18	*	
19	Qualified HSA funding distribution	19	*	
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	7,144	
21	Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	21	*	

Dage O

205

Form 8	1889 (2013)			Page <b>2</b>
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the ins completing this part. If you are filing jointly and both you and your spouse each have complete a separate Part III for each spouse.			
18	Last-month rule	18	*	
19	Qualified HSA funding distribution	19	*	
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	12,512	
21	Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	21	*	

2013 I



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

# **Domestic Production Activities Deduction**

OMB No. 1545-1984

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

Attachment Sequence No. **143** 

Name	(s) as shown on return Total Forms Filed = 882,607			Identi	fying number	_
	10tal 1 0this 1 lieu – 002,007					
	<b>Note. Do not</b> complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.	Oil-ı	(a) related production activ	ities	(b) All activities	
1		1	124,107		485,999	
2	Allocable cost of goods sold. If you are using the small business					
-		2	93,214		336,445	
3		3	106,948		380,092	
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		6 022		68,176	
5		4 5	6,023 118,942		468,559	
6	-	6	101,895		437,398	
7	Qualified production activities income from estates, trusts, and	•	101,000		,	
-	•	7	20,158		321,206	
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line	-			- ,	
		8				
9	Amount allocated to beneficiaries of the estate or trust (see					
	instructions)	9				
10a	Oil-related qualified production activities income. Estates and					
	trusts, subtract line 9, column (a), from line 8, column (a), all others,					
		0a	92,857			
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 through 21, and enter -0- on line 22	0b			654,463	
11	Income limitation (see instructions):	UD			034,403	
••	<ul> <li>Individuals, estates, and trusts. Enter your adjusted gross income figure</li> </ul>	ired	without the <b>1</b>			
	domestic production activities deduction					
	• All others. Enter your taxable income figured without the domestic production (tax-exempt organizations, see instructions)			11	653,265	
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip					
	and enter -0- on line 22		•	12	645,779	
13	Enter 9% of line 12			13	636,483	
		4a	76,654			
k	Reduction for oil-related qualified production activities income. Multiply lir	ne 1	4a by 3%	14b	72,461	
15	Subtract line 14b from line 13			15	635,480	
	Form W-2 wages (see instructions)			16	307,520	
17	Form W-2 wages from estates, trusts, and certain partnerships and S corp	-				
	(see instructions)			17	307,881	
	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line			18		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)			19	592 507	
20 21	Estates and trusts, subtract line 19 from line 18, all others, enter amount from W-2 wage limitation. Enter 50% of line 20			20 21	583,597 583,597	
21	Enter the smaller of line 15 or line 21.			21	580,944	
22	Domestic production activities deduction from cooperatives. Enter deduct					
_0	1099-PATR, box 6			23	170,403	
24	Expanded affiliated group allocation (see instructions)			24	*	
	Domestic production activities deduction. Combine lines 22 through	24 a	and enter the result			
	here and on Form 1040, line 35; Form 1120, line 25; or the applicable line	of y	our return	25	717,372	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F



## **Domestic Production Activities Deduction**

OMB No. 1545-1984

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

Attachment Sequence No. 143

Vame	(s) as shown on return Total Forms Filed = 882,607			Ident	tifying number	
	<b>Note. Do not</b> 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>(b)</b> All activities	
1	Domestic production gross receipts (DPGR)	1	35,734,985		1,300,063,360	
2	Allocable cost of goods sold. If you are using the small business		, ,			
	simplified overall method, skip lines 2 and 3	2	22,252,941		790,098,552	
3	Enter deductions and losses allocable to DPGR (see instructions).	3	8,771,052		214,576,905	
	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	773,711		62,096,929	
5	Add lines 2 through 4	5	31,797,704		1,066,772,386	
6	Subtract line 5 from line 1	6	3,937,280		233,290,974	
7	Qualified production activities income from estates, trusts, and					
	certain partnerships and S corporations (see instructions)	7	2,301,722		68,262,410	
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	6,690,489			
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					
	through 21, and enter -0- on line 22	10b			311,084,329	
11	Income limitation (see instructions):					
	• Individuals, estates, and trusts. Enter your adjusted gross income fi					
	domestic production activities deduction					
	• All others. Enter your taxable income figured without the domestic production (tax-exempt organizations, see instructions)			11	404,088,211	
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, ski	p line	s 13 through 21,			
	and enter -0- on line 22		<b>-</b>	12	122,717,231	
13	Enter 9% of line 12			13	11,043,771	
14a	Enter the smaller of line 10a or line 12	14a	4,869,222			

-	in you are using the small business simplified over all method, enter the				
	amount of cost of goods sold and other deductions or losses you				
	ratably apportion to DPGR. All others, skip line 4			62,096,929	
5	Add lines 2 through 4	31,797,704		1,066,772,386	
	Subtract line 5 from line 1         6	3,937,280		233,290,974	
7	Qualified production activities income from estates, trusts, and				
	certain partnerships and S corporations (see instructions) 7	2,301,722		68,262,410	
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line				
	9 and go to line 10				
9	Amount allocated to beneficiaries of the estate or trust (see				
	instructions)				
10a	a Oil-related qualified production activities income. Estates and				
	trusts, subtract line 9, column (a), from line 8, column (a), all others,				
	enter amount from line 8, column (a). If zero or less, enter -0- here . <b>10a</b>	6,690,489			
k	Qualified production activities income. Estates and trusts, subtract				
	line 9, column (b), from line 8, column (b), all others, enter amount				
				311,084,329	
11	· · · ·				
				404.000.044	
			11	404,088,211	
10					
12		<b>U</b> ,	12	400 747 004	
12			12	<u>122,717,231</u> 11,043,771	
			13	11,043,771	
			14b	146,076	
		-	15	10,896,132	
			16	170,632,973	
				170,032,373	
			17	102,091,696	
18			18	102,001,000	
			19		
	· · · · · · · · · · · · · · · · · · ·		20	272,724,668	
			21	136,362,468	
	•		22	10,235,355	
			23	992,587	
24	Expanded affiliated group allocation (see instructions)		24	*	
25	Domestic production activities deduction. Combine lines 22 through 24 a	and enter the result			
	dd lines 2 through 4       5       31,797,704         dualfied production activities income from estates, trusts, and ertain partnerships and S corporations (see instructions)       7       2,301,722         dd lines 6 and 7. Estates and trusts, go to line 9, all others, skip line and go to line 10       7       2,301,722         mount allocated to beneficiaries of the estate or trust (see instructions)       7       2,301,722         bit-related qualified production activities income. Estates and rusts, subtract line 9, column (a), from line 8, column (a), all others, enter -0- here.       9         Jualfied production activities income. Estates and trusts, subtract ine 9, column (b). If zero or less, enter -0- here.       10a         nomestic production activities deduction       10b         noome limitation (see instructions):       10b         Individuals, estates, and trusts. Enter your adjusted gross income figured without the omestic production activities deduction       10b         All others. Enter your taxable income figured without the domestic production activities leduction (tax-exempt organizations, see instructions)       11b         Inter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22       11c         inter the smaller of line 10a or line 12       14a       4,869,222         leduction for oil-related qualified production activities income. Multiply line 14a by 3%       10b         iubtract line 14b fro		25	11,228,453	
or I	Paperwork Reduction Act Notice, see separate instructions.	No. 37712E		Form <b>8903</b> (Rev. 12	2-2010)

# 2013 Line Item Estimates—All figures are estimates based on samples,

Number of returns filed for selected lines

# **Alternative Motor Vehicle Credit**

Attach to your tax return.

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

OMB No. 1545-1998

Internal Revenue Service
Name(s) shown on return

Form **8910** 

Total Forms Filed = 5,101

Identifying number

#### Note.

•	Us	e tl	his	form	to	claim	th	е	credit	for	cei	rtain	alt	e	mative	motor	vehicles.
	~ .															-	

• Claim the credit for certain plug-in electric vehicles on Form 8936.

Part	Tentative Credit						
	separate column for each vehicle. If you need more columns		(a) Vehicle 1		<b>(b)</b> Ve	hicle 2	
use ac	dditional Forms 8910 and include the totals on lines 7 and 11	•	(4) • • • • • •		(,		
1	Year, make, and model of vehicle	1					
2	Vehicle identification number (see instructions)	2					
3		3	/ /		/	/	
4	· · · · · · · · · · · · · · · · · · ·	4	4,095		*		
	<b>Next:</b> If you did NOT use your vehicle for business or inverse or solution, skip Part II and go to Part III. All others, go to			t have	a credit from	a partners	hip or
Part	II Credit for Business/Investment Use Part of Ve	ehio	cle				
5	Business/investment use percentage (see instructions)	5		%			%
6	Multiply line 4 by line 5	6					
7	Add columns (a) and (b) on line 6			7	*		
8	Alternative motor vehicle credit from partnerships and S con	rpoi	rations	8			
9	Business/investment use part of credit. Add lines 7	anc	8. Partnerships and S				
	corporations, stop here and report this amount on Sched						
	amount on Form 3800, line 1r			9	*		
Part	III Credit for Personal Use Part of Vehicle						
10	If you skipped Part II, enter the amount from line 4. If						
	you completed Part II, subtract line 6 from line 4	10					
11	Add columns (a) and (b) on line 10			11	4,096		
12	Enter the amount from Form 1040, line 46, or Form 1040NR	R, lir	ne 44	12			
13	Personal credits from Form 1040 or 1040NR (see instruction	ns)		13	249		
14	Subtract line 13 from line 12. If zero or less, enter -0- and	sto	o here. You cannot claim				
	the personal use part of the credit			14	4,999		
15	Personal use part of credit. Enter the smaller of line 11	or l	ine 14 here and on Form				
	1040, line 53 (or Form 1040NR, line 50). Check box c on t	that	line and enter "8910" in				
	the space next to that box. If line 14 is smaller than line 11,	see	instructions	15	3,994		
For Pa	perwork Reduction Act Notice, see separate instructions.		Cat. No. 37720F			Form <b>8910</b>	(2013)

2013 Line Item Estimates—All figures are estimates based on samples,

Amounts of selected lines filed (in thousands of dollars)

# Form 8910

# **Alternative Motor Vehicle Credit**

Attach to your tax return.

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

OMB No. 1545-1998 2013Attachment Sequence No. **152** 

Department of the Treasury Internal Revenue Service Name(s) shown on return Total Forms Filed = 5,101 Note. • Use this form to claim the credit for certain alternative motor vehicles.

Identifying number

n the credit for certain plug-in electric vehicles on Form 893	36.				
Tentative Credit					
		<b>(a)</b> Vehicle 1		<b>(b)</b> Vehicle 2	
Year, make, and model of vehicle	1				
Vehicle identification number (see instructions)	2				
Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /		/ /	
· · · · · · · · · · · · · · · · · · ·	4	20,114		*	
			t hav	e a credit from a partners	ship or
II Credit for Business/Investment Use Part of V	/ehio	cle			
Business/investment use percentage (see instructions)	5		%		%
Multiply line 4 by line 5	6				
Add columns (a) and (b) on line 6			7	*	
Alternative motor vehicle credit from partnerships and S co	orpoi	rations	8		
· · · · · · · · · · · · · · · · · · ·		•			
	• •		9	*	
	10				
Add columns (a) and (b) on line 10			11	19,559	
Enter the amount from Form 1040, line 46, or Form 1040N	R, lir	ne 44	12		
· ·			13	7,887	
			14	242,816	
·					
, , , , ,					
the space next to that box. If line 14 is smaller than line 11	, see	instructions	15		
	Tentative Credit         separate column for each vehicle. If you need more column         ditional Forms 8910 and include the totals on lines 7 and 1         Year, make, and model of vehicle Vehicle identification number (see instructions) Enter date vehicle was placed in service (MM/DD/YYYY)         Tentative credit (see instructions for amount to enter)         Next: If you did NOT use your vehicle for business or in S corporation, skip Part II and go to Part III. All others, go to so corporation, skip Part II and go to Part III. All others, go to so corporation, skip Part II and go to Part III. All others, go the so corporation and (b) on line 6	separate column for each vehicle. If you need more columns,         Iditional Forms 8910 and include the totals on lines 7 and 11.         Year, make, and model of vehicle	Tentative Credit         separate column for each vehicle. If you need more columns,         iditional Forms 8910 and include the totals on lines 7 and 11.         Year, make, and model of vehicle	Tentative Credit         separate column for each vehicle. If you need more columns, Iditional Forms 8910 and include the totals on lines 7 and 11.       (a) Vehicle 1         Year, make, and model of vehicle       1         Vehicle identification number (see instructions)       2         Enter date vehicle was placed in service (MM/DD/YYYY)       3       /         Tentative credit (see instructions for amount to enter)       4       20,114         Next: If you did NOT use your vehicle for business or investment purposes and did not hav S corporation, skip Part II and go to Part III. All others, go to Part II.       5       %         Multiply line 4 by line 5       6       6       7         Add columns (a) and (b) on line 6       6       7         Alternative motor vehicle credit from partnerships and S corporations       8       8         corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1r       9       1         Credit for Personal Use Part of Vehicle       10       11       12         Add columns (a) and (b) on line 10       10       11       11         Add columns (a) and (b) on line 10       11       11       12         Multiply Line 4 Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4       10       11         Add	Image: Tentative Credit         separate column for each vehicle. If you need more columns, daily on and include the totals on lines 7 and 11.       (a) Vehicle 1       (b) Vehicle 2         Year, make, and model of vehicle

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2013)

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

	Number of returns filed for selected lines			
5	911 Alternative Fuel Vehicle Refueling Property Cred	lit	OMB No. 1545-1	981
Form			2013	3
	ent of the Treasury Bevenue Service ► Information about Form 8911 and its instructions is at www.irs.gov/form891	1	Attachment	51
	Revenue Service Information about Form 8911 and its instructions is at www.irs.gov/form891 shown on return		Sequence No. 1	51
Name(S	Total Forms Filed = 15,842	luen	trying number	
Par	Total Cost of Refueling Property			
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year			
•	(see What's New in the instructions)	1	15,826	
Part				
2	Business/investment use part (see instructions)	2	3,469	
3	Section 179 expense deduction (see instructions)	3	*	
4	Subtract line 3 from line 2	4		ļ
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	3,479	
7	Enter the <b>smaller</b> of line 5 or line 6	7	2,486	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	19	
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop	9	2,502	
Part	here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1s Credit for Personal Use Part of Refueling Property	9	2,302	
, are				
10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a			
10		10		
11	Multiply line 10 by 30% (.30).	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the <b>smaller</b> of line 11 or line 12	13	14,822	
14	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42).			
	• Other filers. Enter the regular tax before credits from your return.	14		
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
а	Foreign tax credit	-		
b	Certain allowable credits (see instructions)		7.004	
С	Add lines 15a and 15b	15c	7,264	
10	Netwendenten Orbitant line 15e from line 14 16 - we college outer Orbital to the terms			
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	16	13,827	
17	Tentative minimum tax (see instructions):		13,027	
.,	Individuals. Enter the amount from Form 6251, line 33.			
	Other filers. Enter the tentative minimum tax from your alternative minimum tax	17	6,768	
	form or schedule.		0,100	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are			
-	claiming a credit on line 9	18	13,389	1
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form			
-	1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller			
	than line 13, see instructions	19	13,389	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form 8911 (2013)

Attach to your tax return.

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

	OMB No. 1545-1981
	2013
	Attachment Sequence No. <b>151</b>
Identify	/ing number

lame(s	) shown on return Total Forms Filed = 15,842	Ide	entifying number	
Part	Total Cost of Refueling Property			
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see <b>What's New</b> in the instructions)	1	63,917	
Part		•	00,317	
r ar c				
2	Business/investment use part (see instructions)	2	19,547	
3	Section 179 expense deduction (see instructions)	3	*	
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	102,575	
7	Enter the <b>smaller</b> of line 5 or line 6	7	1,737	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations.	8	68	
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop		4.005	
Devel	here and report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	1,805	
Part	Credit for Personal Use Part of Refueling Property			
10	Outble at the O form the dutter stars have been deared file this form unlass one at the stars			
10	Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	10		
11	Multiply line 10 by 30% (.30).	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the <b>smaller</b> of line 11 or line 12	13	7,072	
14	Regular tax before credits:			
	Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42).			
	• Other filers. Enter the regular tax before credits from your return.	14		
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
а	Foreign tax credit         15a			
b	Certain allowable credits (see instructions)			
С	Add lines 15a and 15b	15c	14,778	
10	Network when the Albert line of the Albert sector and the sector of the			
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	16	417,062	
17	Tentative minimum tax (see instructions):		417,002	
	Individuals. Enter the amount from Form 6251, line 33.			
	Other filers. Enter the tentative minimum tax from your alternative minimum tax	17	338,196	
	form or schedule.			
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are			
	claiming a credit on line 9	18	81,745	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form			
	1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller			
	than line 13, see instructions	19	6,583	
or Pa	perwork Reduction Act Notice, see instructions. Cat. No. 37721Q		Form <b>8911</b>	(201

For Paperwork Reduction Act Notice, see instructions.

Form 8911

Department of the Treasury Internal Revenue Service

Form 8911 (2013)

# Form **8917**

# Number of returns filed for selected lines Tuition and Fees Deduction

2013 Line Item Estimates—All figures are estimates based on samples,

Department of the Treasury Internal Revenue Service Name(s) shown on return Attach to Form 1040 or Form 1040A.

▶ Information about Form 8917 and its instructions is at *www.irs.gov/form*8917.

Total Forms Filed = 1,900,037

OMB No. 1545-0074

Your social security number

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

**Before you begin:** V To see if you qualify for this deduction, see Who Can Take the Deduction in the instructions below.

✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2013 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	ty	(c) Adjusted qualified expenses (see		
	First name Last name	number (as shown on pag 1 of your tax return)	,0	instructions)	
	Student 1			1,895,107	
	Student 2			64,921	
	Student 3 Student 4			*	*
2	Add the amounts on line 1, column (c), and enter the total		2	1,895,107	
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3			
4	Enter the total from either:				
	• Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b>				
_	• Form 1040A, lines 16 through 18.				
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 <b>stop</b> ; you cannot take the deduction for tuition and fees	) if married filing jointly),	5	1,891,065	
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding ind see <i>Effect of the Amount of Your Income on the Amount of Your Deduct</i> 6, to figure the amount to enter on line 5.				
6	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,0 filing jointly)?	00 (\$130,000 if married			
	<b>Yes.</b> Enter the smaller of line 2, or \$2,000.		6	1,892,785	
	<b>No.</b> Enter the smaller of line 2, or \$4,000.	L	-	,	I

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

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

Cat. No. 37728P

Form 8917 (2013)

2013 Line Item Estimates—All figures are estimates based on samples,

Amounts of selected lines filed (in thousands of dollars)

Sequence No. 60

20

Your social security number

Attachment

# Tuition and Fees Deduction ► Attach to Form 1040 or Form 1040A.

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

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

8917

Form

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

Before you begin: 🗸

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

✔ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2013 Form 1040 instructions for line 36.

1	(a) Student's name (as	urity age	(c) Adjusted qual expenses (see				
	First name	age	instructions)				
		Student 1				11,621,058	
		Student 2				208,019	
		Student 3 Stu	dent 4			*	*
2	Add the amounts on line 1, col	umn (c), and enter the total			2	11,830,362	
3	Enter the amount from Form 1	040, line 22, or Form 1040A, line 1	5 3		_		
4	Enter the total from either:						
	• Form 1040, lines 23 through entered on the dotted line next	33, plus any write-in adjustments to Form 1040, line 36, <b>or</b>					
	• Form 1040A, lines 16 throug	118	. 4		_		
5		the result is more than \$80,000 (\$		<b>.</b>			
	stop; you cannot take the ded	uction for tuition and fees			5	113,334,312	
		555-EZ, or 4563, or you are exclu our Income on the Amount of Your r on line 5.					
6	<b>Tuition and fees deduction.</b> filing jointly)?	Is the amount on line 5 more tha	ın \$65,00	0 (\$130,000 if married			
	Yes. Enter the smaller of line	ne 2, or \$2,000.			6	4,340,736	
	<b>No.</b> Enter the smaller of lin	ne 2, or \$4,000.			0	1,040,700	

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

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

Cat. No. 37728P

Form 8917 (2013)

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

	8936
Form	0330

# **Qualified Plug-in Electric Drive Motor Vehicle Credit**

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

Department of the Treasury Internal Revenue Service Name(s) shown on return ▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.



Attachment Sequence No. **125** 

Identifying number

Total Forms Filed = 44,719

Note.

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

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

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

Part	Credit for Business/Investment Use Part of	/ehi	cle			
5	Business/investment use percentage (see instructions)	5		%		%
6	Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	6				
7	Section 179 expense deduction (see instructions) .	7				
8	Subtract line 7 from line 6	8				
9	Multiply line 8 by 10% (.10)	9				
10 11	Maximum credit per vehicle					
12 13	smaller of line 9 or line 10       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       . <td< td=""><td></td><td></td><td>12</td><td>3,298</td><td></td></td<>			12	3,298	
14	corporations			13	414	
	corporations, stop here and report this amount on Sche amount on Form 3800, line 1y	edule	K. All others, report this	14	3,711	
Note.	. Complete Part III to figure any credit for the persona	ıl use	e part of the vehicle.			
For Pa	perwork Reduction Act Notice, see instructions.		Cat. No. 37751E			Form 8936 (2013)

# **Qualified Plug-in Electric Drive Motor Vehicle Credit**

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles)
 ▶ Attach to your tax return.
 ▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.

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

8936

OMB No. 1545-2137

20**13** Attachment Sequence No. **125** 

Identifying number

Note.

Form

• Use this form to claim the credit for certain plug-in electric vehicles.

Total Forms Filed = 44,719

• Claim the credit for certain alternative motor vehicles on Form 8910.

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.       (a) Vehicle 1       (b) Vehicle 2         1       Year, make, and model of vehicle	Part	Tentative Credit			
<ul> <li>2 Vehicle identification number (see instructions)</li> <li>3 Enter date vehicle was placed in service (MM/DD/YYYY)</li> <li>3 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four</li> </ul>		•		(a) Vehicle 1	(b) Vehicle 2
<ul> <li>2 Vehicle identification number (see instructions)</li> <li>3 Enter date vehicle was placed in service (MM/DD/YYYY)</li> <li>3 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four</li> </ul>					
<ul> <li>3 Enter date vehicle was placed in service (MM/DD/YYYY)</li> <li>3</li> <li>4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four</li> </ul>	1	Year, make, and model of vehicle	1		
4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four	2	Vehicle identification number (see instructions)	2		
the cost of the vehicle. If the vehicle has at least four	3	Enter date vehicle was placed in service (MM/DD/YYYY)	3		
wheels, enter the ternative credit (see instructions) . 4	4	the cost of the vehicle. If the vehicle has at least four			
		wheels, enter the tentative credit (see instructions) .	4		

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

Part	Credit for Business/Investment Use Part of	/ehio	cle			
5	Business/investment use percentage (see instructions)	5		%		%
6	Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	6				
7	Section 179 expense deduction (see instructions) .	7				
8	Subtract line 7 from line 6	8				
9	Multiply line 8 by 10% (.10)	9				
10 11	Maximum credit per vehicle					
12 13	Add columns (a) and (b) on line 11	 t fro	m partnerships and S	12 13	15,097 2,109	
14	Business/investment use part of credit. Add lines 12 corporations, stop here and report this amount on Sche amount on Form 3800, line 1y	edule	K. All others, report this	14	17,206	
Note.	Complete Part III to figure any credit for the personal	l use	e part of the vehicle.			
For Pa	perwork Reduction Act Notice, see instructions.		Cat. No. 37751E			Form 8936 (2013)

15

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

16	Multiply line 15 by 10% (.10)	16				
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10	17				
18	If the vehicle is a two- or three-wheeled vehicle, enter the <b>smaller</b> of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18			19	43,381	
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44		ne 44	20		
21	Personal credits from Form 1040 or 1040NR (see instructions)			21	19,629	
22	Subtract line 21 from line 20			22	44,326	
23	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 12 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> or					
	the space next to that box. If line 22 is smaller than line 19	9, see	e instructions	23	43,009	

Amounts of selected lines filed (in thousands of dollars)						
Form 8	936 (2013)					Page <b>2</b>
Part	III Credit for Personal Use Part of Vehicle					
			(a) Vehicle 1		(b) Vehicle 2	
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15				
16	Multiply line 15 by 10% (.10)	16				
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10	17				
18	If the vehicle is a two- or three-wheeled vehicle, enter the <b>smaller</b> of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18			19	253,328	
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44			20		
21	Personal credits from Form 1040 or 1040NR (see instruct	ions)		21	99,088	
22	Subtract line 21 from line 20			22	6,237,603	
23	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 1 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> or the space next to that box. If line 22 is smaller than line 19	9 or I n that	ine 22 here and on Form line and enter "8936" in	23	231,050	

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

	Number of returns filed for selected lines			
	<b>8941</b> Credit for Small Employer Health Insurance Premi	ums	OMB No. 1545-2	198
Form			2013	3
Departr	► Attach to your tax return.			
	Revenue Service Information about Form 8941 and its separate instructions is at www.irs.gov/form	n8941.	Attachment Sequence No. 6	63
Name(s	) shown on return Total Forms Filed = 24,156	Identif	fying number	
Cau	tion. See the instructions and complete Worksheets 1 through 7 as needed.			
	Enter the number of individuals you employed during the tax year who are considered	t k		
	employees for purposes of this credit (total from Worksheet 1, column (a))	1a		
b	Enter the employer identification number (EIN) used to report employment taxes for individual included on line 1a if different from the identifying number listed above	6		
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	ו 2		
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3		
4	Premiums you paid during the tax year for employees included on line 1a for health insuranc coverage under a qualifying arrangement (total from Worksheet 4, column (b))	9 4	21,786	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage			
	(total from Worksheet 4, column (c))	5	21,785	
6	Enter the <b>smaller</b> of line 4 or line 5	6	21,785	<u> </u>
7	Multiply line 6 by the applicable percentage:			
	<ul> <li>Tax-exempt small employers, multiply line 6 by 25% (.25)</li> <li>All other small employers, multiply line 6 by 35% (.35)</li> </ul>	7	21,486	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Workshee			
	5, line 6	8	21,486	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from			
10	Worksheet 6, line 7	9	21,455	
10	you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0	11	21,786	
12	Enter the <b>smaller</b> of line 9 or line 11	12	21,455	
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 healt insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a)).	f 1 13		
14	Enter the number of FTEs you would have entered on line 2 if you only included employee included on line 13 (from Worksheet 7, line 3)			
15	Credit for small employer health insurance premiums from partnerships, S corporations			T
10	cooperatives, estates, and trusts (see instructions)		2,046	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt sma employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop her and report this amount on Schedule K. All others, stop here and report this amount on Forr 3800, line 4h	e e e e e e e e e e e e e e e e e e e	23,228	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (se instructions)	э 👘		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amour on Form 3800, line 4h			
19	Enter the amount you paid in 2013 for taxes considered payroll taxes for purposes of this cred (see instructions)	t		
20	Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T line 44f			
			- 0044	<u> </u>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2013)

Form	<b>8941</b> Credit for Small Employer Health Insurance Premiums					
		► Attach to your tax return.		2013		
	nent of the Treasury	<ul> <li>Information about Form 8941 and its separate instructions is at www.irs.gov/form8</li> </ul>	0/1	Attachment		
	Revenue Service ) shown on return			Sequence No. <b>63</b>		
riaio(o	,	Total Forms Filed = 24,156				
Cau		structions and complete Worksheets 1 through 7 as needed.				
1a	employees for	nber of individuals you employed during the tax year who are considered purposes of this credit (total from Worksheet 1, column (a))	1a			
b		loyer identification number (EIN) used to report employment taxes for individuals e 1a if different from the identifying number listed above	1b			
2		nber of full-time equivalent employees (FTEs) you had for the tax year (from ine 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2			
3		al wages you paid for the tax year (from Worksheet 3, line 3). If you entered re, skip lines 4 through 11 and enter -0- on line 12	3			
4		paid during the tax year for employees included on line 1a for health insurance ar a qualifying arrangement (total from Worksheet 4, column (b))	4	286,795		
5		would have entered on line 4 if the total premium for each employee equaled the ium for the small group market in which you offered health insurance coverage				
		rksheet 4, column (c))	5	371,158		
6		ller of line 4 or line 5	6	253,246		
7		by the applicable percentage: small employers, multiply line 6 by 25% (.25)				
		all employers, multiply line 6 by 35% (.35)	7	88,632		
8		or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet				
_	· · · ·		8	86,251		
9	Worksheet 6, I	5,000 or less, enter the amount from line 8. Otherwise, enter the amount from ine 7	9	47,296		
10		amount of any state premium subsidies paid and any state tax credits available to	9	47,230		
		ms included on line 4 (see instructions)	10	*		
11		0 from line 4. If zero or less, enter -0	11	286,572		
12		ller of line 9 or line 11	12	47,296		
13	employees ind	ero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of cluded on line 1a for whom you paid premiums during the tax year for health erage under a qualifying arrangement (total from Worksheet 4, column (a)).	13			
14	Enter the num	ber of FTEs you would have entered on line 2 if you only included employees e 13 (from Worksheet 7, line 3)	13			
15	Credit for sm	nall employer health insurance premiums from partnerships, S corporations, estates, and trusts (see instructions)	15	3,134		
16	Add lines 12	and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small				
		ip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here		50.420		
		s amount on Schedule K. All others, stop here and report this amount on Form	16	50,430 50,430		
17	Amount alloca	ated to patrons of the cooperative or beneficiaries of the estate or trust (see	17	00,400		
18	Cooperatives,	estates, and trusts, subtract line 17 from line 16. Stop here and report this amount line 4h	18			
19	Enter the amo	unt you paid in 2013 for taxes considered payroll taxes for purposes of this credit ns)	10			
20		mall employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T,	19			
			20			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2013)

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

Additional Medicare Tax							B No. 1545-	0074	
Form UJJJJ I If any line does not apply to you, leave it blank. See separate instruction						ns. 2013			2
Departn	nent of the Treasury	Attach to Form 1040, 1040N					Atta	achment	
	Revenue Service	Information about Form 8959 and its ins	tructio	ons is at www.irs.g	ov/form8		Sec	quence No.	71
Name(s) shown on Form 1040 Total Forms Filed = 3,335,101							ocial securit	y number	
Part	Additiona	al Medicare Tax on Medicare Wages							
1		s and tips from Form W-2, box 5. If you have							
		Form W-2, enter the total of the amounts							
			1	3,157,804					
2	Unreported tips	from Form 4137, line 6	2	*					
3		m 8919, line 6	3	2,547		-			
4	•	ugh 3	4	3,157,807		-			
5		ing amount for your filing status:	-	3,137,007					
5		ntly \$250,000							
		parately \$125,000							
	-	nousehold, or Qualifying widow(er) \$200,000	5	3,311,587	1				
e	-	rom line 4. If the result is zero or less, enter -0-	-			6	2,396,900	3	1
6						0	2,030,300	5	
7		care Tax on Medicare wages. Multiply line 6 by				_	2,395,832	, ,	1
Part	go to Part II .	al Medicare Tax on Self-Employment Ind	 	<u> </u>	• •	7	2,393,032	<u></u>	
				•					
8		t income from Schedule SE (Form 1040),							
		I, or Section B, line 6. If you had a loss, enter PR and Form 1040-SS filers, see instructions.)		000 500	1				
•			8	926,562		-			
9		ng amount for your filing status:							
	•••	ntly \$250,000							
		parately \$125,000			1				
		nousehold, or Qualifying widow(er) \$200,000	9	3,146,435		-			
10		nt from line 4	10			-			
11		from line 9. If zero or less, enter -0	11	909,158			007.070		1
12		Subtract line 11 from line 8. If the result is zero or less, enter -0				12	837,376		
13									
	here and go to Part III				13	838,283			
Part	Additiona	al Medicare Tax on Railroad Retirement	Tax	Act (RRTA) Cor	npensa	tion			
14	Railroad retirem	ent (RRTA) compensation and tips from							
	Form(s) W-2, bo	ox 14 (see instructions)	14	1,845					
15	Enter the followi	ng amount for your filing status:							
	Married filing joi	ntly \$250,000							
	Married filing se	parately \$125,000							
	Single, Head of h	nousehold, or Qualifying widow(er) \$200,000	15	3,049,429					
16	Subtract line 15	from line 14. If zero or less, enter -0				16	521		
17	Additional Medic	care Tax on railroad retirement (RRTA) comper	nsatior	n. Multiply line 16	by				
	0.9% (.009). Ent	er here and go to Part IV			••••	17	521		
Part	V Total Add	ditional Medicare Tax							
18	Add lines 7, 13	, and 17. Also include this amount on Form	1040,	line 60, (Form 1	040NR,				
	1040-PR, and 10	040-SS filers, see instructions) and go to Part \	ν			18	2,815,530	)	
Part	V Withhold	ing Reconciliation							
19		thheld from Form W-2, box 6. If you have							
		Form W-2, enter the total of the amounts							
	from box 6 .		19	3,149,939					
20	Enter the amour		20						
21	Multiply line 20 l	by 1.45% (.0145). This is your regular							
	Medicare tax with	thholding on Medicare wages	21	3,157,089					
22	Subtract line 21	from line 19. This is your Additional Medicare	Tax w	ithholding on Mec	licare				
						22	2,474,309	9	
23	-	care Tax withholding on railroad retirement (RF	RTA) c	ompensation from	Form				
		ee instructions)	,			23	321		
24		I Medicare Tax withholding. Add lines 22 and							<u> </u>
		leral income tax withholding on Form 1040, line			10-PR,				
	and 1040-SS file	ers, see instructions)				24	2,474,538	3	

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

Additiona	I Medicare	Tax
/ laarerona	· moulouio	

	<b>QQFQ</b> Additional Medicare Tax					OMB No. 1545-0074
Form <b>UJJJ</b> If any line does not apply to you, leave it blank. See separate instructions.						2013
Department of the Treasury Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.						Attachment
	Revenue Service s) shown on Form 10	Information about Form 8959 and its ins 40	tructio	ons is at www.irs.gov/forma		Sequence No. 71 social security number
Nume			Social Scounty humber			
Par	Additio	nal Medicare Tax on Medicare Wages				
1	Medicare wag	es and tips from Form W-2, box 5. If you have				
		Form W-2, enter the total of the amounts				
			1	1,245,999,406	_	
2	· · · · ·	s from Form 4137, line 6	2	*	_	
3		orm 8919, line 6	3	50,350	_	
4		rough 3	4	1,246,055,732	-	
5		wing amount for your filing status:				
		ointly \$250,000 separately \$125,000				
	-	f household, or Qualifying widow(er) \$200,000	5	791,846,761		
6	-	from line 4. If the result is zero or less, enter -0-			6	556,564,281
7		dicare Tax on Medicare wages. Multiply line 6 by				
				. ,	7	5,009,085
Part	Additio	nal Medicare Tax on Self-Employment Ind	come	)		
8		ent income from Schedule SE (Form 1040),				
		4, or Section B, line 6. If you had a loss, enter				
	•	0-PR and Form 1040-SS filers, see instructions.)	8	211,964,493	_	
9		wing amount for your filing status:				
		ointly \$250,000				
	-	separately \$125,000	0	752 046 206		
10		f household, or Qualifying widow(er) \$200,000 unt from line 4	9 10	752,946,296	_	
11		0 from line 9. If zero or less, enter -0	11	105,427,035	-	
12		1 from line 8. If the result is zero or less, enter -0			12	140,267,726
13						
	here and go to Part III					1,262,411
Part	Additio	nal Medicare Tax on Railroad Retirement	Tax	Act (RRTA) Compensa	ation	
14		ment (RRTA) compensation and tips from		E 40.000		
		box 14 (see instructions)	14	549,606	_	
15		wing amount for your filing status:				
		ointly \$250,000 separately \$125,000				
		f household, or Qualifying widow(er) \$200,000	15	729,791,235		
16	-	5 from line 14. If zero or less, enter -0			16	198,550
17		dicare Tax on railroad retirement (RRTA) comper	 Isatior			
				· · · · · · · · · ·	17	1,787
Part	IV Total Ad	dditional Medicare Tax				
18		3, and 17. Also include this amount on Form				
		1040-SS filers, see instructions) and go to Part	V		18	6,273,283
Part		ding Reconciliation				
19		withheld from Form W-2, box 6. If you have Form W-2, enter the total of the amounts				
			19	22,829,554		
20	Enter the amo		20		-	
21		) by 1.45% (.0145). This is your regular				
	Medicare tax withholding on Medicare wages 21 18,067,002					
22	Subtract line 2	1 from line 19. This is your Additional Medicare	Tax w	ithholding on Medicare		
				•	22	4,859,963
23		dicare Tax withholding on railroad retirement (RF		•		0.000
-		see instructions)			23	2,260
24		nal Medicare Tax withholding. Add lines 22 and				
		ederal income tax withholding on Form 1040, line			24	4,862,222
	and 1040-SS filers, see instructions)					-1,002,222

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

## 2013 Line Item Estimates—All figures are estimates based on samples,

Number of returns filed for selected lines

#### Net Investment Income Tax— Individuals, Estates, and Trusts

► Attach to Form 1040 or Form 1041.

Department of the Treasury Internal Revenue Service (99) ▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

20 Attachment Sequence No. 72

OMB No. 1545-2227

Name(s)	s) shown on Form 1040 or Form 1041 Total Forms Filed = 3,166,773					al security number or E	IN
Part	■ Investment Income Section 6013(g) election (see instruction ■ Regulations section 1.1411-10(g) election				s Check	ed = 12,912	
1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)				1	2,902,963	
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)				2	2,488,400	
3	Annuities from nonqualified plans (see instructions)				3	52,823	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a	1,725,606				
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	1,083,558				
С	Combine lines 4a and 4b	· ·		· ·	4c	1,206,851	
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a	2,420,119				
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	278,976				
С	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	7,440				
d	Combine lines 5a through 5c				5d	2,370,680	
6	Changes to investment income for certain CFCs and PFICs (see instru	uction	s)		6	5,107	
7	Other modifications to investment income (see instructions)				7	92,037	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.				8	3,154,036	
Part	II Investment Expenses Allocable to Investment Income a	nd M	lodifications				
9a	Investment interest expenses (see instructions)	9a	484,990				
b	State income tax (see instructions)	9b	2,286,310				
С	Miscellaneous investment expenses (see instructions)	9c	444,261				
d	Add lines 9a, 9b, and 9c				9d	2,438,232	
10	Additional modifications (see instructions)				10	105,311	
11	Total deductions and modifications. Add lines 9d and 10				11	2,450,938	
Part	III Tax Computation						
12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Ind	lividua	als complete lines	13–			
	17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-				12	3,132,696	
	Individuals:						
13	Modified adjusted gross income (see instructions)	13	3,166,496				
14	Threshold based on filing status (see instructions)	14	3,166,773				
15	Subtract line 14 from line 13. If zero or less, enter -0	15	3,108,393				
16	Enter the smaller of line 12 or line 15				16	3,097,837	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% Form 1040, line 60	(.038 	B). Enter here and	l on	17	3,090,498	
	Estates and Trusts:						
18a	Net investment income (line 12 above)	18a					
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b					
С	Undistributed net investment income. Subtract line 18b from 18a (see instructions)	18c					
19a	Adjusted gross income (see instructions)	19a					
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b					
~	,						
С 20	Subtract line 19b from line 19a. If zero or less, enter -0	19c			20		
20			· · · · · · · ·		20		
21	Net investment income tax for estates and trusts. Multiply line 20 by 3 on Form 1041, Schedule G, line 4				21		

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

Cat. No. 59474M



#### Net Investment Income Tax— Individuals, Estates, and Trusts

Attach to Form 1040 or Form 1041.

Department of the Treasury Internal Revenue Service (99) ▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

OMB No. 1545-2227
2013
Attachment Sequence No. <b>72</b>
curity number or FIN

Name(s) shown on Form 1040 or Form 1041 Total Forms Filed = 3,166,773				Your soc	Your social security number or EIN		
Part I Investment Income Section 6013(g) election (see instructions)							
Regulations section 1.1411-10(g) election (see instructions)							
1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)			1	49,974,741		
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)			2	112,872,506		
3	Annuities from nonqualified plans (see instructions)			3	2,162,866		
4a	Rental real estate, royalties, partnerships, S corporations, trusts,				, , , , , , , , , , , , , , , , , , , ,		
	etc. (Form 1040, line 17; or Form 1041, line 5)	4a	459,984,788				
b	Adjustment for net income or loss derived in the ordinary course of						
	a non-section 1411 trade or business (see instructions)	4b	-375,566,650	_			
с _	Combine lines 4a and 4b	· · ·		4c	84,418,139		
5a	Net gain or loss from disposition of property from Form 1040,	5-					
	combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	<u>5a</u>	366,860,385				
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-47,123,037				
с	Adjustment from disposition of partnership interest or S corporation						
	stock (see instructions)	5c	-7,960,214				
d	0			5d	311,777,134		
6	Changes to investment income for certain CFCs and PFICs (see instru		·	6	378,090		
7	Other modifications to investment income (see instructions)				-4,025,416		
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.			8	557,558,059		
Part II Investment Expenses Allocable to Investment Income and Modifications							
9a	Investment interest expenses (see instructions)	9a	9,692,139				
b	State income tax (see instructions)	9b	30,750,236				
C	Miscellaneous investment expenses (see instructions)	9c	13,585,575				
d	Add lines 9a, 9b, and 9c			9d	54,027,950		
10	Additional modifications (see instructions)			10	295,276		
11 Dout	Total deductions and modifications. Add lines 9d and 10	• •	<u></u>	11	54,323,226		
Part III Tax Computation							
12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13– 17. Estates and trusts complete lines 18a–21. If zero or less, enter -0				504 000 704		
	Individuals:	•••		12	504,338,704		
13	Modified adjusted gross income (see instructions)	13	2,104,592,445				
14	Threshold based on filing status (see instructions)	13	750,790,324				
15	Subtract line 14 from line 13. If zero or less, enter -0	15	1,362,752,960				
16	Enter the smaller of line 12 or line 15	15	1,302,752,900	16	433,968,733		
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on				433,300,733		
17	Form 1040, line 60			17	16,490,817		
	Estates and Trusts:	40	1				
18a	Net investment income (line 12 above)	18a					
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b					
С	Undistributed net investment income. Subtract line 18b from 18a (see						
	instructions)	18c					
19a	Adjusted gross income (see instructions)	19a					
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b					
с	Subtract line 19b from line 19a. If zero or less, enter -0-	19D					
20	Enter the smaller of line 18c or line 19c			20			
20	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and						
	on Form 1041, Schedule G, line 4						

