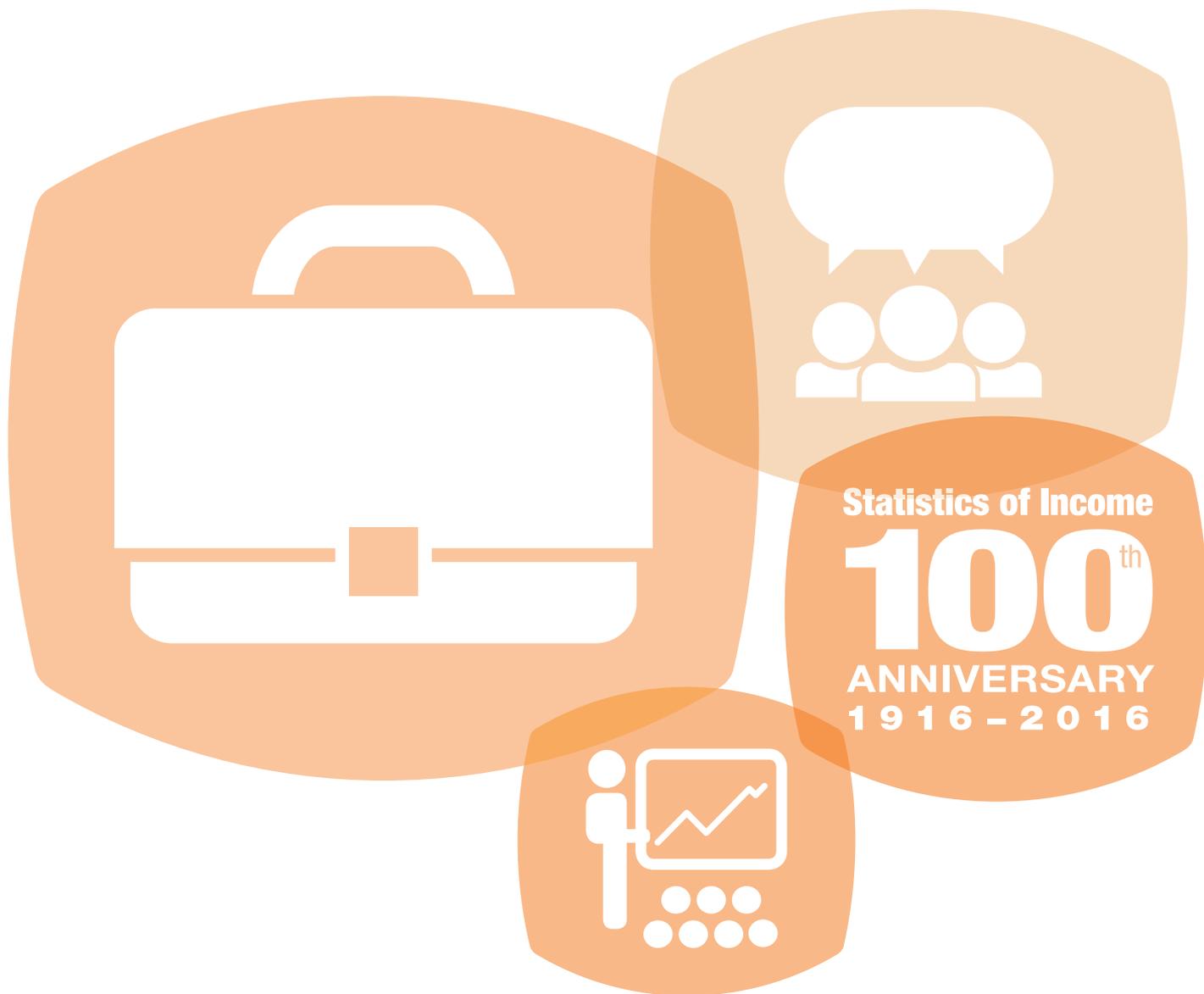




Statistics of Income

**Partnership
Returns
Line Item Estimates**

2014



www.irs.gov/taxstats

Department of
the Treasury
**Internal
Revenue
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Partnership Returns Line Item Estimates 2014

Publication 5035 (Rev 9-2016)

The 2014 Partnership Returns Line Item Estimates (Publication 5035) presents estimates of frequencies of taxpayer entries recorded on the applicable lines of the forms and schedules filed with partnership returns. This publication also contains corresponding population estimates of dollar amounts recorded on those lines (as applicable).

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

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

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Statistics of Income—2014
Partnership Returns
Line Item Estimates
Internal Revenue Service
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2014 Partnership Returns

Line Item Estimates

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

The Statistics of Income (SOI) Division used the sample selected for its 2014 Partnership Returns Study to produce the line item estimates presented here. This sample is one of many possible samples that SOI could have randomly selected using the same design. As with any sample, it is subject to the data limitations that occur in statistical sampling. The estimates are not actual line item counts or money amounts. Table 1 shows the coefficients of variation (CV) and the lower and upper bounds of computed 95-percent confidence intervals for selected variable totals that SOI estimated from the 2014 sample.

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

Variable	Sum	CV (%)	Lower Bound	Upper Bound
Business Receipts	5,185,510,381	0.16	5,169,564,433	5,201,456,329
Cost of Goods Sold	3,065,992,261	0.23	3,051,971,294	3,080,013,228
Depreciation	167,928,282	0.72	165,560,877	170,295,688
Interest Paid	82,882,319	0.86	81,481,454	84,283,185
Interest Income	153,825,358	0.84	151,287,784	156,362,931
Net Income	837,442,914	0.82	824,052,128	850,833,699
Net Rental Real Estate Loss	(94,985,594)	2.35	(99,367,176)	(90,604,012)
Net Rental Real Estate Income	137,827,541	1.75	133,106,726	142,548,356
Number of Partners	27,714	1.57	26,859	28,570
Number of Returns	3,611	0.62	3,568	3,655
Ordinary Business Loss	(249,523,921)	1.33	(256,030,576)	(243,017,265)
Ordinary Business Income	690,096,548	0.55	682,684,731	697,508,366
Other Net Rental Real Estate Loss	(5,187,457)	8.07	(6,008,314)	(4,366,599)
Other Net Rental Real Estate Income	7,949,916	6.64	6,915,787	8,984,044
Portfolio Income Dist to Partners	1,076,596,885	0.87	1,058,254,457	1,094,939,312
Taxes & Licenses	83,391,297	0.58	82,438,694	84,343,900
Total Income Minus Deductions	1,722,520,075	1.16	1,683,334,165	1,761,705,984
Total Assets	26,128,933,308	0.11	26,072,656,963	26,185,209,652
Total Deductions	5,162,594,042	0.19	5,143,196,239	5,181,991,845
Total Income	5,603,166,669	0.18	5,583,479,209	5,622,854,130
Total Receipts	7,471,787,683	0.24	7,436,076,793	7,507,498,573

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

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

SOI excluded seven attachments to Form 1065, *U.S. Return of Partnership Income*, that were included in the 2014 Partnership Returns Study; however, the quantities represented in the sample were insufficient for this publication. These attachments are:

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

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

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

U.S. Return of Partnership Income
FISCAL YEAR CALENDAR YEAR
For calendar year 2014, or tax year beginning 139,863, 2014, ending 3,611,255, 2014.
▶ Information about Form 1065 and its separate instructions is at www.irs.gov/form1065.

OMB No. 1545-0123

2014

A Principal business activity 3,611,255	Type or Print	Name of partnership 3,611,255 NUMBER OF PARTNERSHIPS	D Employer identification number 3,611,255
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions. 2,948,884 NUMBER OF E-FILED RETURNS	E Date business started 3,611,255
C Business code number 3,607,818		City or town, state or province, country, and ZIP or foreign postal code 3,611,176 NUMBER OF FORM 1065'S 79 NUMBER OF FORM 1065-B'S	F Total assets (see the instructions) \$

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
31,893 (6) Technical termination - also check (1) or (2)
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ **37,218**
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ **3,611,255**
- J** Check if Schedules C and M-3 are attached **2,666,212** **862,901** **153,887**

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

Income	1a Gross receipts or sales	1a	1,306,769		
	b Returns and allowances	1b	119,026		
	c Balance. Subtract line 1b from line 1a			1c	1,306,754
	2 Cost of goods sold (attach Form 1125-A)			2	707,050
	3 Gross profit. Subtract line 2 from line 1c			3	1,310,240
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	212,177
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5	113,815
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	123,573
7 Other income (loss) (attach statement)			7	353,875	
8 Total income (loss). Combine lines 3 through 7			8	1,693,084	
Deductions (see the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9	491,178
	10 Guaranteed payments to partners			10	301,258
	11 Repairs and maintenance			11	667,823
	12 Bad debts			12	78,170
	13 Rent			13	670,163
	14 Taxes and licenses			14	1,171,179
	15 Interest			15	530,876
	16a Depreciation (if required, attach Form 4562)	16a	1,132,392		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b	356,679	16c	794,882
	17 Depletion (Do not deduct oil and gas depletion.)			17	624
	18 Retirement plans, etc.			18	79,654
	19 Employee benefit programs			19	185,798
	20 Other deductions (attach statement)			20	1,733,594
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	1,843,188
22 Ordinary business income (loss). Subtract line 21 from line 8			22	2,050,065	

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name 3,300,270	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2014)

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

U.S. Return of Partnership Income

OMB No. 1545-0123

For calendar year 2014, or tax year beginning _____, 2014, ending _____, 20____.

2014

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

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

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
(6) Technical termination - also check (1) or (2)
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ► _____
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ► **27,714**
- J** Check if Schedules C and M-3 are attached

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

Income	1a Gross receipts or sales	1a 5,270,008,644	
	b Returns and allowances	1b 84,498,263	
	c Balance. Subtract line 1b from line 1a		1c 5,185,510,381
	2 Cost of goods sold (attach Form 1125-A)		2 3,065,992,261
	3 Gross profit. Subtract line 2 from line 1c		3 2,119,518,120
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4 85,050,007
	5 Net farm profit (loss) (attach Schedule F (Form 1040))		5 4,507,690
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6 20,810,250
7 Other income (loss) (attach statement)		7 229,160,709	
8 Total income (loss). Combine lines 3 through 7		8 2,459,046,775	
Deductions <small>(see the instructions for limitations)</small>	9 Salaries and wages (other than to partners) (less employment credits)		9 541,453,609
	10 Guaranteed payments to partners		10 67,100,175
	11 Repairs and maintenance		11 30,564,085
	12 Bad debts		12 15,027,032
	13 Rent		13 92,197,088
	14 Taxes and licenses		14 83,391,297
	15 Interest		15 82,882,319
	16a Depreciation (if required, attach Form 4562)	16a 227,112,941	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b 59,184,659	16c 167,928,282
	17 Depletion (Do not deduct oil and gas depletion.)		17 901,941
	18 Retirement plans, etc.		18 13,279,878
	19 Employee benefit programs		19 43,493,002
	20 Other deductions (attach statement)		20 880,255,438
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20.		21 2,018,474,147
22 Ordinary business income (loss). Subtract line 21 from line 8		22 440,572,628	

Sign Here

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

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

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

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2014)

Schedule B Other Information **TOTAL SCHEDULE B'S FILED 3,611,255** **TOTAL SCHEDULE B'S E-FILED 2,948,884**

1	What type of entity is filing this return? Check the applicable box:	Yes	No
574,181	a <input type="checkbox"/> Domestic general partnership		
	b <input type="checkbox"/> Domestic limited partnership 414,338		
2,432,303	c <input type="checkbox"/> Domestic limited liability company		
	d <input type="checkbox"/> Domestic limited liability partnership 140,016		
17,201	e <input type="checkbox"/> Foreign partnership		
	f <input type="checkbox"/> Other 8,725		

2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?	Y:	977,341
		N:	2,602,587

3	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	Y:	510,102
		N:	3,092,544
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	Y:	2,012,980
		N:	1,590,745

4	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below	Y:	27,801
		N:	3,574,973

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

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Y:	127,420
		N:	3,457,599

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

5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	Yes	No
		Y:	17,207
		N:	3,482,216

6	Does the partnership satisfy all four of the following conditions?		
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3		
	If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.	Y:	1,780,711
		N:	1,824,077

7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?	Y:	2,448
		N:	3,545,428

8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?	Y:	9,748
		N:	3,422,634

9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	Y:	2,003
		N:	3,491,306

10	At any time during calendar year 2014, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country.		
		Y:	21,038
		N:	3,556,510

Schedule B Other Information

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

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

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Yes	No
----------	---	------------	-----------

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

5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	Yes	No
6	Does the partnership satisfy all four of the following conditions?		
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
10	At any time during calendar year 2014, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶		

****No money amounts are present on the page.****

Schedule B Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions Y: 396	N:	3,558,601
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . Y: 207,136 See instructions for details regarding a section 754 election.	N:	3,335,264
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	Y:	36,595
	N:	3,480,923
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions	Y:	1,463
	N:	3,513,692
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) 4,611 <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?	Y:	5,605
	N:	3,398,231
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ 4,983		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶ 55,352	Y:	88,072
	N:	3,489,890
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 12,604		
18a Did you make any payments in 2014 that would require you to file Form(s) 1099? See instructions Y: 1,172,678	N:	2,207,939
b If "Yes," did you or will you file required Form(s) 1099? Y: 1,148,654	N:	462,242
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ 8,329		
20 Enter the number of partners that are foreign governments under section 892. ▶ 5,532		

Designation of Tax Matters Partner (see instructions)

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

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

Schedule B Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ 26		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶ 337		
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 31		
18a Did you make any payments in 2014 that would require you to file Form(s) 1099? See instructions		
b If "Yes," did you or will you file required Form(s) 1099?		
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ 26		
20 Enter the number of partners that are foreign governments under section 892. ▶ 16		

Designation of Tax Matters Partner (see instructions)

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

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

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	2,050,065
	2 Net rental real estate income (loss) (attach Form 8825)	2	1,606,436
	3a Other gross rental income (loss)	3a	62,513
	b Expenses from other rental activities (attach statement)	3b	35,579
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	65,623
	4 Guaranteed payments	4	341,524
	5 Interest income	5	962,060
	6 Dividends: a Ordinary dividends	6a	259,935
	b Qualified dividends	6b	210,203
	7 Royalties	7	80,408
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	192,079
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	309,144	
b Collectibles (28%) gain (loss)	9b	14,459	
c Unrecaptured section 1250 gain (attach statement)	9c	121,595	
10 Net section 1231 gain (loss) (attach Form 4797)	10	306,891	
11 Other income (loss) (see instructions) Type ▶	11	177,391	
Deductions	12 Section 179 deduction (attach Form 4562)	12	298,901
	13a Contributions	13a	421,019
	b Investment interest expense	13b	128,582
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	41,018
d Other deductions (see instructions) Type ▶	13d	589,169	
Self-Employment	14a Net earnings (loss) from self-employment	14a	1,464,186
	b Gross farming or fishing income	14b	106,079
	c Gross nonfarm income	14c	900,816
Credits	15a Low-income housing credit (section 42(j)(5))	15a	2,500
	b Low-income housing credit (other)	15b	27,444
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	1,678
	d Other rental real estate credits (see instructions) Type ▶	15d	25*
	e Other rental credits (see instructions) Type ▶	15e	162
	f Other credits (see instructions) Type ▶	15f	70,252
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	100,323
	c Gross income sourced at partner level	16c	53,946
	Foreign gross income sourced at partnership level		
	d Passive category ▶ 100,960 e General category ▶ 34,037 f Other ▶	16f	3,714
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ 42,746 h Other ▶	16h	38,313
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ 43,966 j General category ▶ 26,914 k Other ▶	16k	1,883
l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	132,466	
m Reduction in taxes available for credit (attach statement)	16m	1,994	
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	1,110,553
	b Adjusted gain or loss	17b	121,907
	c Depletion (other than oil and gas)	17c	6,663
	d Oil, gas, and geothermal properties—gross income	17d	46,988
	e Oil, gas, and geothermal properties—deductions	17e	46,552
	f Other AMT items (attach statement)	17f	86,111
Other Information	18a Tax-exempt interest income	18a	83,422
	b Other tax-exempt income	18b	52,185
	c Nondeductible expenses	18c	1,005,717
	19a Distributions of cash and marketable securities	19a	1,493,440
	b Distributions of other property	19b	48,232
	20a Investment income	20a	1,026,024
b Investment expenses	20b	279,593	
c Other items and amounts (attach statement)			

Schedule K		Partners' Distributive Share Items	Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)	1	440,572,628
	2	Net rental real estate income (loss) (attach Form 8825)	2	42,841,947
	3a	Other gross rental income (loss)	3a	18,505,986
	b	Expenses from other rental activities (attach statement)	3b	15,743,527
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	2,762,459
	4	Guaranteed payments	4	79,063,851
	5	Interest income	5	153,825,358
	6	Dividends: a Ordinary dividends	6a	162,729,221
	b	Qualified dividends	6b	89,617,963
	7	Royalties	7	34,711,302
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	66,059,163
9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	659,260,765	
b	Collectibles (28%) gain (loss)	9b	713,763	
c	Unrecaptured section 1250 gain (attach statement)	9c	37,004,384	
10	Net section 1231 gain (loss) (attach Form 4797)	10	163,129,481	
11	Other income (loss) (see instructions) Type ▶	11	319,228,951	
Deductions	12	Section 179 deduction (attach Form 4562)	12	12,716,912
	13a	Contributions	13a	12,474,510
	b	Investment interest expense	13b	82,843,238
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	104,127,328
d	Other deductions (see instructions) Type ▶	13d	168,712,659	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	190,356,030
	b	Gross farming or fishing income	14b	97,002,611
	c	Gross nonfarm income	14c	516,969,268
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	743,437
	b	Low-income housing credit (other)	15b	18,065,479
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	3,056,762
	d	Other rental real estate credits (see instructions) Type ▶	15d	9,460*
	e	Other rental credits (see instructions) Type ▶	15e	4,030
	f	Other credits (see instructions) Type ▶	15f	7,417,498
Foreign Transactions	16a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	16b	3,011,659,773
	c	Gross income sourced at partner level	16c	1,242,653,381
	d	Foreign gross income sourced at partnership level		
	e	Passive category ▶ 151,874,496 f General category ▶ 289,972,832 g Other ▶	16f	4,981,396
	g	Deductions allocated and apportioned at partner level		
	h	Interest expense ▶ 84,692,453 h Other ▶	16h	489,294,973
	i	Deductions allocated and apportioned at partnership level to foreign source income		
	j	Passive category ▶ 36,633,105 j General category ▶ 213,816,621 k Other ▶	16k	4,073,221
l	Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	20,801,479	
m	Reduction in taxes available for credit (attach statement)	16m	127,310	
n	Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	5,258,940
	b	Adjusted gain or loss	17b	-3,270,772
	c	Depletion (other than oil and gas)	17c	1,978,229
	d	Oil, gas, and geothermal properties—gross income	17d	130,831,560
	e	Oil, gas, and geothermal properties—deductions	17e	74,457,079
	f	Other AMT items (attach statement)	17f	28,454,764
Other Information	18a	Tax-exempt interest income	18a	5,913,923
	b	Other tax-exempt income	18b	7,086,690
	c	Nondeductible expenses	18c	22,020,534
	19a	Distributions of cash and marketable securities	19a	4,989,350,524
	b	Distributions of other property	19b	280,986,816
	20a	Investment income	20a	383,923,000
b	Investment expenses	20b	95,862,921	
c	Other items and amounts (attach statement)			

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	3,587,825
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	145,485	723,243	80,978	192,606	10,928	72,479	
b	248,581	1,592,799	1,115,932	483,877	39,885	452,434	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				2,439,148
2a	Trade notes and accounts receivable			386,483	
b	Less allowance for bad debts	29,068		32,152	
3	Inventories				274,195
4	U.S. government obligations				1,253
5	Tax-exempt securities		5,683		5,579
6	Other current assets (attach statement)				890,552
7a	Loans to partners (or persons related to partners)				87,474
b	Mortgage and real estate loans				39,575
8	Other investments (attach statement)				461,140
9a	Buildings and other depreciable assets			1,869,835	
b	Less accumulated depreciation			1,821,030	
10a	Depletable assets			21,450	
b	Less accumulated depletion			16,136	
11	Land (net of any amortization)				1,135,168
12a	Intangible assets (amortizable only)			848,637	
b	Less accumulated amortization			816,123	
13	Other assets (attach statement)				684,430
14	Total assets				2,720,594
Liabilities and Capital					
15	Accounts payable				501,038
16	Mortgages, notes, bonds payable in less than 1 year				327,490
17	Other current liabilities (attach statement)				1,137,578
18	All nonrecourse loans				181,763
19a	Loans from partners (or persons related to partners)				282,222
b	Mortgages, notes, bonds payable in 1 year or more				833,072
20	Other liabilities (attach statement)				468,116
21	Partners' capital accounts		2,444,589		2,725,580
22	Total liabilities and capital				2,720,594

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

1	Net income (loss) per books	2,663,547	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	75,474	a	Tax-exempt interest \$	155,189
3	Guaranteed payments (other than health insurance)	225,595	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	203,338
a	Depreciation \$		8	Add lines 6 and 7	327,468
b	Travel and entertainment \$	915,953	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,660,079
5	Add lines 1 through 4	2,661,260			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2,593,306	6	Distributions: a Cash	1,423,912
2	Capital contributed: a Cash	942,787	b	Property	57,300
	b Property	84,637	7	Other decreases (itemize):	
3	Net income (loss) per books	2,896,492			185,293
4	Other increases (itemize):	151,391	8	Add lines 6 and 7	1,539,613
5	Add lines 1 through 4	2,889,119	9	Balance at end of year. Subtract line 8 from line 5	2,767,860

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	1,722,520,075
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	General partners	100,232,613	80,951,894	5,625,078	121,298,829	2,078,201	6,883,475
b	Limited partners	318,268,825	175,635,330	160,405,284	464,985,429	114,083,878	148,582,766

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				1,249,156,699
2a	Trade notes and accounts receivable			768,151,318	
b	Less allowance for bad debts	17,668,682		21,281,732	
3	Inventories				330,745,639
4	U.S. government obligations				174,879,883
5	Tax-exempt securities		41,654,670		45,364,519
6	Other current assets (attach statement)				2,465,278,938
7a	Loans to partners (or persons related to partners)				94,866,511
b	Mortgage and real estate loans				89,098,321
8	Other investments (attach statement)				13,151,034,753
9a	Buildings and other depreciable assets			6,060,241,038	
b	Less accumulated depreciation			1,967,698,084	
10a	Depletable assets			349,536,576	
b	Less accumulated depletion			87,874,908	
11	Land (net of any amortization)				1,069,052,409
12a	Intangible assets (amortizable only)			1,023,340,567	
b	Less accumulated amortization			211,538,070	
13	Other assets (attach statement)				1,546,578,930
14	Total assets				26,128,933,308
Liabilities and Capital					
15	Accounts payable				537,406,923
16	Mortgages, notes, bonds payable in less than 1 year				328,111,955
17	Other current liabilities (attach statement)				3,447,604,886
18	All nonrecourse loans				1,254,352,302
19a	Loans from partners (or persons related to partners)				259,673,194
b	Mortgages, notes, bonds payable in 1 year or more				2,993,283,748
20	Other liabilities (attach statement)				1,804,837,348
21	Partners' capital accounts		13,849,510,590		15,503,662,951
22	Total liabilities and capital				26,128,933,308

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

1	Net income (loss) per books	232,804,548	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	11,442,054	a	Tax-exempt interest \$	23,344,356
3	Guaranteed payments (other than health insurance)	37,131,147	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	15,488,853
a	Depreciation \$		8	Add lines 6 and 7	38,833,209
b	Travel and entertainment \$	23,350,070	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	265,894,611
5	Add lines 1 through 4	304,727,820			

Schedule M-2 Analysis of Partners' Capital Accounts					
1	Balance at beginning of year	14,143,177,200	6	Distributions: a Cash	5,027,204,578
2	Capital contributed: a Cash	4,458,783,432	b	Property	283,266,203
	b Property	390,386,497	7	Other decreases (itemize):	
3	Net income (loss) per books	1,849,151,285			760,139,034
4	Other increases (itemize):	661,715,639	8	Add lines 6 and 7	6,070,609,815
5	Add lines 1 through 4	21,503,214,054	9	Balance at end of year. Subtract line 8 from line 5	15,432,604,238

**SCHEDULE C
 (Form 1065)**

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

Additional Information for Schedule M-3 Filers

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

▶ **Information about Schedule C (Form 1065) and its instructions is at www.irs.gov/form1065.**

OMB No. 1545-0123

Name of partnership

Employer identification number

Total Schedule C's Filed: 151,492

Total Schedule C's E-Filed: 117,821

	Yes	No
1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	369	146,471
2 Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?	5,936	140,785
3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	114	146,714
4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	124	146,705
5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	1,290	145,489
6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	18,186	128,616

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

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2014)

**SCHEDULE C
 (Form 1065)**

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

Additional Information for Schedule M-3 Filers

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

▶ **Information about Schedule C (Form 1065) and its instructions is at www.irs.gov/form1065.**

OMB No. 1545-0123

Name of partnership

Employer identification number

		Yes	No
1	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		
2	Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?		
3	At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?		
4	At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?		
5	At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle		
6	At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?		

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

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2014)

No money amounts are present on this form.

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0123

2014

Department of the Treasury
Internal Revenue Service

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

Name of partnership

Employer identification number

Total Schedule D's Filed: 343,488

Total Schedule D's E-Filed: 274,393

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				39,641
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				83,467
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				43,945
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				32,714
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	3,818
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	[d]
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	65,976
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11			7	193,013

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				49,138
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				83,429
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				90,554
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				71,926
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	15,937
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	122 *
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	116,149
14 Capital gain distributions (see instructions)			14	85,542
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11			15	310,803

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

Cat. No. 11393G

Schedule D (Form 1065) 2014

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0123

2014

Department of the Treasury
Internal Revenue Service

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

Name of partnership

Employer identification number

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

See instructions for how to figure the amounts to enter on the lines below.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				303,086
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				5,759,324
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				2,408,478
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				53,775,372
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	1,153,683
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	[d]
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	30,168,345
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11			7	93,599,166

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

See instructions for how to figure the amounts to enter on the lines below.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				2,130,059
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				23,089,576
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				55,979,653
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				266,410,952
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	51,054,618
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	125,316 *
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	298,886,863
14 Capital gain distributions (see instructions)			14	12,151,171
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11			15	710,690,582

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2014
 Attachment
 Sequence No. **14**

Department of the Treasury
 Internal Revenue Service (99)

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

Name of proprietor

Social security number (SSN)

A Principal crop or activity	B Enter code from Part IV	C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN), (see instr)
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E Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2014 that would require you to file Form(s) 1099 (see instructions)? Yes No

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

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

1a Sales of livestock and other resale items (see instructions)	1a			
b Cost or other basis of livestock or other items reported on line 1a	1b			
c Subtract line 1b from line 1a			1c	
2 Sales of livestock, produce, grains, and other products you raised			2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election			5a	
b CCC loans forfeited	5b		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2014	6a		6b Taxable amount	6b
c If election to defer to 2015 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2013	6d	
7 Custom hire (machine work) income			7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)			9	108,689

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10				
11 Chemicals	11				
12 Conservation expenses (see instructions)	12				
13 Custom hire (machine work)	13				
14 Depreciation and section 179 expense (see instructions)	14	87,866			
15 Employee benefit programs other than on line 23	15				
16 Feed	16				
17 Fertilizers and lime	17				
18 Freight and trucking	18				
19 Gasoline, fuel, and oil	19				
20 Insurance (other than health)	20				
21 Interest:					
a Mortgage (paid to banks, etc.)	21a	17,271			
b Other	21b	42,077			
22 Labor hired (less employment credits)	22				
23 Pension and profit-sharing plans	23				
24 Rent or lease (see instructions):					
a Vehicles, machinery, equipment	24a				
b Other (land, animals, etc.)	24b				
25 Repairs and maintenance	25				
26 Seeds and plants	26				
27 Storage and warehousing	27				
28 Supplies	28				
29 Taxes	29				
30 Utilities	30				
31 Veterinary, breeding, and medicine	31				
32 Other expenses (specify):					
a -----	32a				
b -----	32b				
c -----	32c				
d -----	32d				
e -----	32e				
f -----	32f				
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33				113,327
34 Net farm profit or (loss). Subtract line 33 from line 9	34				

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

35 Did you receive an applicable subsidy in 2014? (see instructions) Yes No

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

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

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

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

OMB No. 1545-0123

2014

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1065 or Form 1065-B.

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

Name of partnership

Total Schedule M-3's Filed 294,177

Total Schedule M-3's E- Filed 249,613

Employer identification number

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

- 165,886 A** The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 203,973 B** The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year 203,391.
- 23,829 C** The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year 23,865.
- 117,075 D** An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned
<u>115,799</u>	<u>115,840</u>	<u>114,358</u>
<u>19,059</u>	<u>19,069</u>	<u>18,991</u>

- 19,395 E** Voluntary Filer.

Part I Financial Information and Net Income (Loss) Reconciliation

- 1a** Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
923 **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
- 283,801** **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the partnership prepare a certified audited non-tax-basis income statement for that period?
79,736 **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
- 202,840** **No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?
78,780 **Yes.** Complete lines 2 through 11 with respect to that income statement.
- 126,322** **No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning / / 171,972 Ending / / 171,985
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?
102 **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
- 172,502** **No.**
- b** Has the partnership's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?
1,303 **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
- 171,351** **No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	<u>290,939</u>
b Indicate accounting standard used for line 4a (see instructions):		
153,609 1 <input type="checkbox"/> GAAP <u>1,528</u> 2 <input type="checkbox"/> IFRS <u>6,675</u> 3 <input type="checkbox"/> 704(b)		
72,722 4 <input type="checkbox"/> Tax-basis <u>11,4375</u> <input type="checkbox"/> Other: (Specify) ▶ <u>11,228</u>		
5a Net income from nonincludible foreign entities (attach statement)	5a	(<u>1,138</u>)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	<u>801</u>
6a Net income from nonincludible U.S. entities (attach statement)	6a	(<u>4,243</u>)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	<u>2,973</u>
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a	<u>179</u>
b Net income (loss) of other U.S. disregarded entities (attach statement)	7b	<u>383</u>
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	<u>1,912</u>
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	<u>2,303</u>
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	<u>2,750</u>
11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10	11	<u>291,783</u>

Note. Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1 (see instructions).

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

	Total Assets	Total Liabilities
a Included on Part I, line 4	<u>271,969</u>	<u>242,082</u>
b Removed on Part I, line 5	<u>1,302</u>	<u>1,258</u>
c Removed on Part I, line 6	<u>4,580</u>	<u>4,450</u>
d Included on Part I, line 7	<u>356</u>	<u>330</u>

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

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

OMB No. 1545-0123

2014

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1065 or Form 1065-B.

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

Name of partnership

Employer identification number

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

- A** The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B** The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year 31,058,808,018.
- C** The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year 5,958,182,853.
- D** An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

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

E Voluntary Filer.

Part I Financial Information and Net Income (Loss) Reconciliation

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

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a <u>1,900,230,862</u>
b Indicate accounting standard used for line 4a (see instructions):	
1 <input type="checkbox"/> GAAP 2 <input type="checkbox"/> IFRS 3 <input type="checkbox"/> 704(b)	
4 <input type="checkbox"/> Tax-basis 5 <input type="checkbox"/> Other: (Specify) ▶ <u> </u>	
5a Net income from nonincludible foreign entities (attach statement)	5a (<u>39,549,018</u>)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b <u>9,368,691</u>
6a Net income from nonincludible U.S. entities (attach statement)	6a (<u>198,196,241</u>)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b <u>35,450,040</u>
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a <u>231,607</u>
b Net income (loss) of other U.S. disregarded entities (attach statement)	7b <u>4,392,625</u>
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8 <u>7,139,707</u>
9 Adjustment to reconcile income statement period to tax year (attach statement)	9 <u>-888,094</u>
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10 <u>-15,159,323</u>
11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10	11 <u>1,703,053,778</u>

Note. Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1 (see instructions).

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

	Total Assets	Total Liabilities
a Included on Part I, line 4	<u>24,930,504,516</u>	<u>9,729,538,158</u>
b Removed on Part I, line 5	<u>318,540,711</u>	<u>78,419,732</u>
c Removed on Part I, line 6	<u>1,229,290,178</u>	<u>496,560,518</u>
d Included on Part I, line 7	<u>78,670,964</u>	<u>44,102,433</u>

Name of partnership

Employer identification number

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

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
(Attach statements for lines 1 through 10)				
1 Income (loss) from equity method foreign corporations	675	528	169	
2 Gross foreign dividends not previously taxed	5,426	2,285	429	5,885
3 Subpart F, QEF, and similar income inclusions		3,004	358	3,297
4 Gross foreign distributions previously taxed	115	106	9*	
5 Income (loss) from equity method U.S. corporations	1,010	638	261	
6 U.S. dividends	30,598	7,912	6,601	31,262
7 Income (loss) from U.S. partnerships	69,282	43,135	38,649	78,160
8 Income (loss) from foreign partnerships	9,326	10,732	3,165	12,424
9 Income (loss) from other pass-through entities	4,115	2,430	1,106	4,641
10 Items relating to reportable transactions	783	384	150	1,144
11 Interest income (see instructions)	130,391	8,911	13,365	129,261
12 Total accrual to cash adjustment	2,303	3,496	178*	2,732
13 Hedging transactions	1,281	1,013	30*	694
14 Mark-to-market income (loss)	3,892	3,400	96	1,048
15 Cost of goods sold (see instructions)	(27,575)	12,399	2,429	(27,751)
16 Sale versus lease (for sellers and/or lessors)	14	32	0	31
17 Section 481(a) adjustments		4,941	260	5,100
18 Unearned/deferred revenue	8,081	15,858	270	13,128
19 Income recognition from long-term contracts	601	451	36	598
20 Original issue discount and other imputed interest	679	606	61	1,066
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	69,538	63,190	6,054	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		30,515	3,927	33,762
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		14,576	2,393	17,279
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		21,136	1,450	22,563
e Abandonment losses		856	176	1,030
f Worthless stock losses (attach statement)		425	50*	477
g Other gain/loss on disposition of assets other than inventory		19,537	1,177	20,513
22 Other income (loss) items with differences (attach statement)	60,465	57,793	10,858	39,887
23 Total income (loss) items. Combine lines 1 through 22	208,580	127,651	61,216	211,926
24 Total expense/deduction items. (from Part III, line 31) (see instructions)	190,812	117,135	82,807	191,891
25 Other items with no differences	213,123			213,277
26 Reconciliation totals. Combine lines 23 through 25	241,350	162,469	118,780	243,052

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

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

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items				
(Attach statements for lines 1 through 10)				
1 Income (loss) from equity method foreign corporations	8,162,319	-7,061,385	-911,504	
2 Gross foreign dividends not previously taxed	31,788,641	4,916,012	2,427,115	39,132,097
3 Subpart F, QEF, and similar income inclusions		14,450,482	1,199,189	15,649,672
4 Gross foreign distributions previously taxed	451,184	-80,560	-357,737*	
5 Income (loss) from equity method U.S. corporations	9,497,958	-8,278,104	-1,392,028	
6 U.S. dividends	54,005,695	7,803,485	49,783	61,858,940
7 Income (loss) from U.S. partnerships	376,025,511	-24,945,760	-4,076,131	346,944,511
8 Income (loss) from foreign partnerships	150,072,762	14,716,053	1,529,142	166,427,161
9 Income (loss) from other pass-through entities	33,720,836	-308,779	-185,312	33,226,745
10 Items relating to reportable transactions	-8,610,123	-10,630,628	-538,974	-19,779,725
11 Interest income (see instructions)	129,418,164	-2,445,400	-4,374,927	122,513,546
12 Total accrual to cash adjustment	23,517,927	-3,125,402	-967*	20,320,487
13 Hedging transactions	10,894,901	-8,539,997	-115,291*	2,209,046
14 Mark-to-market income (loss)	35,598,497	-13,608,661	468,792	22,525,580
15 Cost of goods sold (see instructions)	(2,464,682,246)	271,578	-471,133	(2,465,221,098)
16 Sale versus lease (for sellers and/or lessors)	760,203	455,231	0	1,215,560
17 Section 481(a) adjustments		-4,947,557	-53,386	-4,900,014
18 Unearned/deferred revenue	28,865,641	1,836,850	-163,977	30,537,835
19 Income recognition from long-term contracts	48,555,933	28,314	857	48,585,104
20 Original issue discount and other imputed interest	2,670,300	296,481	-59,604	2,907,176
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	588,027,330	-536,338,643	-49,177,542	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		591,529,561	53,105,731	646,488,533
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-197,274,343	-14,391,416	-211,963,054
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		41,404,444	4,060,902	45,896,781
e Abandonment losses		-2,014,695	-29,857	-2,004,916
f Worthless stock losses (attach statement)		-3,272,850	-2,041,738*	-5,314,984
g Other gain/loss on disposition of assets other than inventory		72,637,798	1,716,727	74,669,652
22 Other income (loss) items with differences (attach statement)	944,578,573	-81,320,675	-11,496,804	851,164,785
23 Total income (loss) items. Combine lines 1 through 22	3,097,211	-154,168,840	-25,311,914	-177,067,994
24 Total expense/deduction items. (from Part III, line 31) (see instructions)	-1,029,605,958	-65,886,933	37,214,164	-1,057,956,830
25 Other items with no differences	2,672,677,720			2,672,593,248
26 Reconciliation totals. Combine lines 23 through 25	1,648,298,859	-220,055,486	11,775,285	1,439,875,523

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

Name of partnership

Employer identification number

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

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense	34,804	4,108	816	35,158
2 State and local deferred income tax expense	645	509	99	120
3 Foreign current income tax expense (other than foreign withholding taxes)	11,834	1,359	527	12,660
4 Foreign deferred income tax expense	336	173	154	42
5 Equity-based compensation	1,033	783	516	481
6 Meals and entertainment	51,157	616	51,182	51,330
7 Fines and penalties	8,640	514	8,163	585
8 Judgments, damages, awards, and similar costs	184	67	20	174
9 Guaranteed payments	16,797	852	16,596	5,882
10 Pension and profit-sharing	11,712	1,068	194	11,799
11 Other post-retirement benefits	1,205	252	77	1,218
12 Deferred compensation	1,764	1,829	51	1,561
13 Charitable contribution of cash and tangible property	30,813	920	1,711	30,723
14 Charitable contribution of intangible property	235	6*	55	238
15 Organizational expenses as per Regulations section 1.709-2(a)	4,252	7,820	274	7,454
16 Syndication expenses as per Regulations section 1.709-2(b)	579	273	314	16*
17 Current year acquisition/reorganization investment banking fees	266	234	21	82
18 Current year acquisition/reorganization legal and accounting fees	791	617	140	492
19 Amortization/impairment of goodwill	2,682	5,150	851	6,226
20 Amortization of acquisition, reorganization, and start-up costs	5,999	11,140	266	12,940
21 Other amortization or impairment write-offs	84,733	39,090	736	90,164
22 Reserved				
23a Depletion—Oil & Gas	1,652	947	804	
b Depletion—Other than Oil & Gas	140	231	73	283
24 Intangible drilling & development costs	795	752	27*	1,524
25 Depreciation	126,607	78,441	1,865	128,925
26 Bad debt expense	30,970	18,379	177	29,335
27 Interest expense (see instructions)	125,397	13,761	1,315	124,865
28 Purchase versus lease (for purchasers and/ or lessees)	59	75	[d]	99
29 Research and development costs	598	291	186	767
30 Other expense/deduction items with differences (attach statement)	74,256	56,273	35,056	57,605
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	190,811	117,119	82,805	191,876

Name of partnership	Employer identification number
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Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
Expense/Deduction Items				
1 State and local current income tax expense	2,177,635	108,743	42,620	2,328,130
2 State and local deferred income tax expense	213,348	-129,882	-70,916	12,550
3 Foreign current income tax expense (other than foreign withholding taxes)	11,628,299	1,263,806	252,489	13,144,251
4 Foreign deferred income tax expense	156,053	20,188	-87,603	88,637
5 Equity-based compensation	5,380,742	-927,568	-365,530	4,087,644
6 Meals and entertainment	5,348,831	-3,478	-2,296,019	3,092,675
7 Fines and penalties	323,717	-58,662	-213,213	28,383
8 Judgments, damages, awards, and similar costs	634,396	130,508	-27,346	722,958
9 Guaranteed payments	24,944,591	-24,580	-25,334,015	-250,906
10 Pension and profit-sharing	8,949,263	225,049	1,010,244	10,023,314
11 Other post-retirement benefits	1,885,737	4,358,996	316,003	6,560,636
12 Deferred compensation	10,681,336	-917,035	-11,813	9,752,468
13 Charitable contribution of cash and tangible property	2,667,377	62,793	79,834	2,810,062
14 Charitable contribution of intangible property	161,247	-36*	26,176	187,387
15 Organizational expenses as per Regulations section 1.709-2(a)	415,692	-191,841	-41,111	182,740
16 Syndication expenses as per Regulations section 1.709-2(b)	389,028	-52,470	-329,100	7,459*
17 Current year acquisition/reorganization investment banking fees	359,676	-130,787	-34,888	194,001
18 Current year acquisition/reorganization legal and accounting fees	1,567,028	-766,793	-171,370	625,005
19 Amortization/impairment of goodwill	6,215,797	3,835,053	-1,284,961	8,766,199
20 Amortization of acquisition, reorganization, and start-up costs	1,654,529	132,089	445,122	2,236,296
21 Other amortization or impairment write-offs	49,376,079	-9,167,045	-534,300	39,716,983
22 Reserved				
23a Depletion—Oil & Gas	11,512,907	-9,901,179	-1,463,261	
b Depletion—Other than Oil & Gas	549,507	-65,439	740,785	1,059,534
24 Intangible drilling & development costs	20,028,651	36,913,940	673,699*	57,616,290
25 Depreciation	176,856,275	50,459,505	200,440	227,461,215
26 Bad debt expense	15,657,961	-2,198,781	45,928	13,504,494
27 Interest expense (see instructions)	189,978,272	-2,100,061	-1,704,747	186,173,468
28 Purchase versus lease (for purchasers and/ or lessees)	34,870	394,810	[d]	441,924
29 Research and development costs	4,141,956	1,908,923	21,361	6,072,240
30 Other expense/deduction items with differences (attach statement)	470,641,722	-7,038,064	-5,500,389	457,986,318
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	1,024,724,747	66,151,531	-35,805,968	1,054,640,421

Form **1125-A**

Cost of Goods Sold

OMB No. 1545-2225

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

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

Name		Employer identification number	
TOTAL FORM 1125-A's FILED: 724,967		TOTAL FORM 1125-A'S E-FILED: 585,301	
1	Inventory at beginning of year	1	318,034
2	Purchases	2	540,557
3	Cost of labor	3	127,759
4	Additional section 263A costs (attach schedule)	4	29,218
5	Other costs (attach schedule)	5	319,729
6	Total. Add lines 1 through 5	6	724,966
7	Inventory at end of year	7	323,250
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	
9a	Check all methods used for valuing closing inventory:		
299,196 (i)	<input type="checkbox"/> Cost		
95,397 (ii)	<input type="checkbox"/> Lower of cost or market		
6,424 (iii)	<input type="checkbox"/> Other (Specify method used and attach explanation.) ▶	5,986	
b	Check if there was a writedown of subnormal goods	497	▶ <input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	1,498	▶ <input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	1,524
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	39,207	481,274
		<input type="checkbox"/> Yes	<input type="checkbox"/> No
		987	385,421

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

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

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

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

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

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

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

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

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

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

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

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

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

Form **1125-A**

Cost of Goods Sold

OMB No. 1545-2225

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

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

Name		Employer identification number	
1	Inventory at beginning of year	1	292,403,115
2	Purchases	2	2,207,221,054
3	Cost of labor	3	148,468,563
4	Additional section 263A costs (attach schedule)	4	16,654,461
5	Other costs (attach schedule)	5	703,725,166
6	Total. Add lines 1 through 5	6	3,368,472,359
7	Inventory at end of year	7	302,480,098
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	
9a Check all methods used for valuing closing inventory: (i) <input type="checkbox"/> Cost (ii) <input type="checkbox"/> Lower of cost or market (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b Check if there was a writedown of subnormal goods		▶ <input type="checkbox"/>	
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		▶ <input type="checkbox"/>	
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO		9d	39,992,759
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation		<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

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

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

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

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

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

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

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

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

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

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

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

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2014
Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

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

Name(s) shown on return TOTAL FORM 4562'S FILED: 1,587,132	Business or activity to which this form relates TOTAL FORM 4562'S E-FILED: 1,307,091	Identifying number
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	304,800
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	19,007
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	303,884
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	50,094
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	296,262
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	354,894
15	Property subject to section 168(f)(1) election	15	317
16	Other depreciation (including ACRS)	16	237,627

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	1,066,773
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> 4,473 ▶		

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		25,270				25,288
b 5-year property		313,099			0	313,811
c 7-year property		276,366			0	276,423
d 10-year property		29,593				29,671
e 15-year property		166,482				166,514
f 20-year property		9,507				9,517
g 25-year property		488				488
h Residential rental property		158,149				158,303
i Nonresidential real property		164,449				167,345

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life		6,063				6,088
b 12-year		712				712
c 40-year		3,417				3,427

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	191,006
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,379,808
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	273

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2014)

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2014
Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**
▶ **Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	31,619,358
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	527,718
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	13,977,018
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	1,290,927
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	12,648,234
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	82,319,121
15	Property subject to section 168(f)(1) election	15	268,013
16	Other depreciation (including ACRS)	16	14,996,392

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	173,384,935
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		7,198,202				1,791,079
b 5-year property		75,079,467			0	11,222,751
c 7-year property		70,515,925			0	8,080,173
d 10-year property		9,039,303				483,251
e 15-year property		56,713,256				2,150,967
f 20-year property		10,092,209				247,763
g 25-year property		299,861				2,453
h Residential rental property		128,242,114				2,221,036
i Nonresidential real property		179,860,086				2,199,147

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life		23,729,015				982,626
b 12-year		2,485,281				64,507
c 40-year		78,430,724				869,400

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	2,117,959
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	304,098,946
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	705,971

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2014)

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No							
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	24,974	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B—Information on Use of Vehicles

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

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

Line 42 Amortization of Costs, by Section

35 Was the vehicle used primarily by a more than 5% owner or related person?	59e-Optional Write-Off	42*				
36 Is another vehicle available for personal use by employees who are not commuting, by your employees or related persons (see instructions)	167h-Geological & Geophysical Exp	289				
	169-Pollution Control Facilities	0				
	174-Research and Experimental Procedures	328				
	178-Cost of Acquiring a Lease	37,103				
	194-Qualified Forestation and Reforestation Costs	90				
	195-Business Start-Up Expenditures	14,820				
	197-Various Intangibles	54,627				
	171-Taxable Bond Premium	16*				
	248-Corporate Organizational Exp	2,299				
	709-Organizational Expenditures	9,814				
	1400L-Qual. Revitalization/Renewal Exp.	0				
	Other	115,503				

Section C—Questions

Answer these questions to determine if you are more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy stating that the use of the vehicle is for business purposes?	Yes	No
38 Do you maintain a written policy stating that the use of the vehicle is for business purposes? See the instructions for more information		
39 Do you treat all use of vehicles by employees as business use?		
40 Do you provide more than five vehicles to employees, and retain the information about the use of the vehicles?		
41 Do you meet the requirements concerning the use of vehicles?		

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					204,864
43 Amortization of costs that began before your 2014 tax year					43 417,656
44 Total. Add amounts in column (f). See the instructions for where to report					44 529,940

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No					
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	637,095	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B—Information on Use of Vehicles

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

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

Line 42 Amortization of Costs, by Section

59e-Optional Write-Off	3,868 *
167h-Geological & Geophysical Exp	87,811
169-Pollution Control Facilities	0
174-Research and Experimental Procedures	284,874
178-Cost of Acquiring a Lease	352,395
194-Qualified Forestation and Reforestation Costs	1,690
195-Business Start-Up Expenditures	279,278
197-Various Intangibles	2,734,998
171-Taxable Bond Premium	3,281 *
248-Corporate Organizational Exp	5,032
709-Organizational Expenditures	63,576
1400L-Qual. Revitalization/Renewal Exp.	0
Other	2,832,267

Section C—Questions

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					6,649,070
43 Amortization of costs that began before your 2014 tax year					43 48,682,311
44 Total. Add amounts in column (f). See the instructions for where to report					44 55,331,382

Form **4797**

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

OMB No. 1545-0184

2014

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

Attachment
Sequence No. **27**

Name(s) shown on return		Identifying number
1 Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)		1 22,193

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						gain	105,966
						loss	135,055
3	Gain, if any, from Form 4684, line 39						[d]
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						28,015
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						1,310
6	Gain, if any, from line 32, from other than casualty or theft						87,120
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						306,398
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						[d]
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						0

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):							
						gain	37,766
						loss	36,404
11	Loss, if any, from line 7						(415)*
12	Gain, if any, from line 7 or amount from line 8, if applicable						10*
13	Gain, if any, from line 31						87,731
14	Net gain or (loss) from Form 4684, lines 31 and 38a						703
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						110
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						338
17	Combine lines 10 through 16						145,706
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
	a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a
	b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2014)

Form **4797**

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

OMB No. 1545-0184

2014

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

Attachment
Sequence No. **27**

Name(s) shown on return		Identifying number	
1 Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)		1	36,783,711

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
						gain	85,679,400	
						loss	26,913,126	
3	Gain, if any, from Form 4684, line 39						3	[d]
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	5,700,482
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	1,752,283
6	Gain, if any, from line 32, from other than casualty or theft						6	73,587,082
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	161,182,876
<p>Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>								
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8	[d]
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9	0

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):								
						gain	113,036,401	
						loss	17,102,807	
11	Loss, if any, from line 7						11	(4,934)*
12	Gain, if any, from line 7 or amount from line 8, if applicable						12	11*
13	Gain, if any, from line 31						13	16,276,200
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14	-20,626
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15	619,357
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						16	293,854
17	Combine lines 10 through 16						17	113,090,493
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:								
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions								
						18a		
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14								
						18b		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2014)

Form **5884**

Work Opportunity Credit

OMB No. 1545-0219

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

2014
Attachment
Sequence No. **77**

Name(s) shown on return

TOTAL FORM 5884'S FILED: 13,481

TOTAL FORM 5884'S E-FILED: 11,152

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
	a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ <u>4,741</u> × 25% (.25)	1a	
	b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>5,560</u> × 40% (.40)	1b	
	c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>973</u> × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	6,110
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	7,446
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	13,481
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

General Instructions

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

Future Developments

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

What's New

- The work opportunity credit has been extended to cover employees who began work in 2014. Do not report wages paid or incurred to employees who begin work after 2014 on Form 5884 unless the credit is extended.
- Empowerment zone designations have been extended to cover 2014. Wages paid or incurred for services performed after 2014 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See *Qualified Wages* for details.

Purpose of Form

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

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

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

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must either:

Form **5884**

Work Opportunity Credit

OMB No. 1545-0219

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

2014
Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
	a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ <u>90,678</u> × 25% (.25)	1a	
	b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>407,537</u> × 40% (.40)	1b	
	c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>24,619</u> × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	197,988
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	78,044
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	276,040
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

General Instructions

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

Future Developments

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

What's New

- The work opportunity credit has been extended to cover employees who began work in 2014. Do not report wages paid or incurred to employees who begin work after 2014 on Form 5884 unless the credit is extended.
- Empowerment zone designations have been extended to cover 2014. Wages paid or incurred for services performed after 2014 by a designated community resident or summer youth employee who lives in an empowerment zone may no longer qualify for the work opportunity credit unless the designation is extended. See *Qualified Wages* for details.

Purpose of Form

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

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

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

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must either:

Form **6765**

Credit for Increasing Research Activities

OMB No. 1545-0619

2014
Attachment
Sequence No. **81**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

Name(s) shown on return

Identifying number

TOTAL FORM 6765'S FILED: 16,759

TOTAL FORM 6765'S E-FILED: 14,181

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

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	[d]		
3	Qualified organization base period amount	3	[d]		
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	2,083		
6	Cost of supplies	6	1,114		
7	Rental or lease costs of computers (see instructions)	7	52*		
8	Enter the applicable percentage of contract research expenses (see instructions)	8	1,357		
9	Total qualified research expenses. Add lines 5 through 8	9	2,283		
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	1,648 %		
11	Enter average annual gross receipts (see instructions)	11	1,456		
12	Multiply line 11 by the percentage on line 10	12	1,388		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	2,267		
14	Multiply line 9 by 50% (.50)	14	2,282		
15	Enter the smaller of line 13 or line 14			15	2,267
16	Add lines 1, 4, and 15			16	2,270
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached			17	2,253

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	7*
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	[d]
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0
22	Add lines 18 and 21	22	7*
23	Multiply line 22 by 20% (.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	2,485
25	Cost of supplies	25	1,591
26	Rental or lease costs of computers (see the line 7 instructions)	26	19*
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	2,779
28	Total qualified research expenses. Add lines 24 through 27	28	3,779
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	2,300
30	Divide line 29 by 6.0	30	2,035
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	2,024
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32	3,734

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (2014)

Form **6765**

Credit for Increasing Research Activities

OMB No. 1545-0619

2014

Attachment
Sequence No. **81**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

Name(s) shown on return

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	[d]	
3	Qualified organization base period amount	3	[d]	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	3,190,746	
6	Cost of supplies	6	509,958	
7	Rental or lease costs of computers (see instructions)	7	19,878*	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	685,218	
9	Total qualified research expenses. Add lines 5 through 8	9	4,405,801	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	%	
11	Enter average annual gross receipts (see instructions)	11	199,094,678	
12	Multiply line 11 by the percentage on line 10	12	710,011	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	3,711,060	
14	Multiply line 9 by 50% (.50)	14	2,198,771	
15	Enter the smaller of line 13 or line 14	15	2,160,762	
16	Add lines 1, 4, and 15	16	2,161,134	
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	17	236,041	

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	4,712*
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	[d]
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0
22	Add lines 18 and 21	22	4,712*
23	Multiply line 22 by 20% (.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	9,708,222
25	Cost of supplies	25	2,873,684
26	Rental or lease costs of computers (see the line 7 instructions)	26	9,901*
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	2,665,422
28	Total qualified research expenses. Add lines 24 through 27	28	15,263,228
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	38,111,477
30	Divide line 29 by 6.0	30	6,258,545
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	8,712,616
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32	1,232,101

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (2014)

Section B—Alternative Simplified Credit. (continued)

33	Add lines 23 and 32	33	3,762
34	Are you electing the reduced credit under section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	3,811

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-.	36	6,055
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	10,726
38	Add lines 36 and 37. Estates and trusts, go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1c	38	16,676
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. Report the amount on Form 3800, Part III, line 1c.	40	

Section B—Alternative Simplified Credit. (continued)

33	Add lines 23 and 32	33	1,239,019
34	Are you electing the reduced credit under section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	471,289

Section C—Summary

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-.	36	652,623
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	198,094
38	Add lines 36 and 37. Estates and trusts, go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1c	38	849,100
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. Report the amount on Form 3800, Part III, line 1c.	40	

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

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

OMB No. 1545-1190

2014

Attachment
 Sequence No. **109**

▶ Attach to your tax return.

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

Name(s) shown on tax return

TOTAL FORM 8824'S FILED: 23,767 [15,197] TOTAL FORM 8824'S E-FILED: 20,652 [14,009]

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

Y: 411 [268]
N: 23,298 [14,950]
 Yes No

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

Part II Related Party Exchange Information

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

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

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

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

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

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

Partnerships can file multiple Form 8824's. The number in brackets [] represents the frequency of 1065's rather than the frequency of 8824's. For example, in 2014, 23,767 8824's were attached to 15,197 Form 1065's.

Form **8824**
Department of the Treasury
Internal Revenue Service
Name(s) shown on tax return

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

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

OMB No. 1545-1190

2014
Attachment
Sequence No. **109**

Identifying number

Part I Information on the Like-Kind Exchange

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

- 1 Description of like-kind property given up:

- 2 Description of like-kind property received:

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

Part II Related Party Exchange Information

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

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

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

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

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

There are no amounts present on this form

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

Your social security number

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

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

Multi-asset exchanges Y: **874 [730]**

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15. N: **2,983 [14,541]**

12	Fair market value (FMV) of other property given up	12	233 [152]		
13	Adjusted basis of other property given up	13	113 [67]		
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		198 [124]	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		2,451 [1,598]	
16	FMV of like-kind property you received	16		20,958 [13,819]	
17	Add lines 15 and 16	17		21,067 [13,868]	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18		22,829 [14,819]	
19	Realized gain or (loss). Subtract line 18 from line 17	19		22,579 [14,854]	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		2,367 [1,567]	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		933 [307]	
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		1,699 [1,482]	
23	Recognized gain. Add lines 21 and 22	23		2,422 [1,597]	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		22,452 [14,797]	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		22,913 [14,892]	

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

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

26	Enter the number from the upper right corner of your certificate of divestiture (see instructions) (keep the certificate with your records)		
27	Description of divested property ▶ _____		
28	Description of replacement property ▶ _____		

Partnerships can file multiple Form 8824's. The number in brackets [] represents the frequency of 1065's rather than the frequency of 8824's. For example, in 2014, 23,767 8824's were attached to 15,197 Form 1065's.

29	Date divested property was sold (month, day, year)	29		MM/DD/YYYY	
30	Sales price of divested property (see instructions).	30			
31	Basis of divested property	31			
32	Realized gain. Subtract line 31 from line 30	32			
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36			
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37			
38	Basis of replacement property. Subtract line 37 from line 33	38			

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

Your social security number

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

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

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

12	Fair market value (FMV) of other property given up	12	197,625		
13	Adjusted basis of other property given up	13	57,435		
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		139,656	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		3,041,874	
16	FMV of like-kind property you received	16		65,736,733	
17	Add lines 15 and 16	17		68,778,607	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18		36,145,596	
19	Realized gain or (loss). Subtract line 18 from line 17	19		36,413,389	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		2,566,129	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		271,740	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22		2,333,021	
23	Recognized gain. Add lines 21 and 22	23		2,604,762	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		33,808,627	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		38,124,112	

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

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

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

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

OMB No. 1545-1186

▶ See instructions on back.

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

Name: _____ Employer identification number: _____
Total Form 8825's Filed: 1,614,408 Total Form 8825's E-Filed: 1,352,577

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A			
B			
C	1,470,590			Number of Returns that Reported 1 or more Properties
D			

	Properties				
	A	B	C	D	
2 Gross rents	2				1,369,602
Rental Real Estate Expenses					
3 Advertising	3				235,431
4 Auto and travel	4				259,537
5 Cleaning and maintenance	5				618,033
6 Commissions	6				116,998
7 Insurance	7				1,009,745
8 Legal and other professional fees	8				1,119,256
9 Interest	9	Lines 2 through 17 are a total for all properties.			846,634
10 Repairs	10				898,931
11 Taxes	11				1,034,885
12 Utilities	12				835,115
13 Wages and salaries	13				140,674
14 Depreciation (see instructions)	14				1,257,991
15 Other (list) ▶	15				1,216,109
16 Total expenses for each property. Add lines 3 through 15	16				1,437,522
17 Income or (Loss) from each property. Subtract line 16 from line 2	17				1,454,203
18a Total gross rents. Add gross rents from line 2, columns A through H	18a				1,369,602
b Total expenses. Add total expenses from line 16, columns A through H	18b				(1,437,522)
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				19,056
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a				230,599
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:					
(1) Name		(2) Employer identification number			
.....				
.....				
21 Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21				1,606,436

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

OMB No. 1545-1186

▶ See instructions on back.

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

Name	Employer identification number
------	--------------------------------

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
A	Total Number of Properties Reported	2,533		
B				
C				
D				

		Properties				
		A	B	C	D	
Rental Real Estate Income						
2	Gross rents	2				535,076,299
Rental Real Estate Expenses						
3	Advertising	3				2,666,291
4	Auto and travel	4				966,592
5	Cleaning and maintenance	5				19,134,911
6	Commissions	6				1,832,557
7	Insurance	7				12,672,679
8	Legal and other professional fees	8				29,980,906
9	Interest	9	Lines 2 through 17 are a total for all properties.			116,033,088
10	Repairs	10				26,587,798
11	Taxes	11				52,669,483
12	Utilities	12				31,322,457
13	Wages and salaries	13				20,081,141
14	Depreciation (see instructions)	14				112,045,757
15	Other (list) ▶	15				67,342,188
16	Total expenses for each property. Add lines 3 through 15	16				493,335,849
17	Income or (Loss) from each property. Subtract line 16 from line 2	17				41,740,450
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a				535,076,299
18b	Total expenses. Add total expenses from line 16, columns A through H	18b				(493,335,849)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				2,422,169
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a				-1,320,673
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:					
	(1) Name		(2) Employer identification number			
	_____		_____			
	_____		_____			
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21				42,841,947

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

Empowerment Zone Employment Credit

OMB No. 1545-1444

2014

Attachment
 Sequence No. **99**

▶ Attach to your tax return.

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

Name(s) shown on return

Total Form 8844's Filed: 3,065		Total Form 8844's E-Filed: 2,658		Identifying number	
1	Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions)				
a	Qualified empowerment zone wages \$ 1,108 × 20% (.20)	1a			
b	Reserved	1b			
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2		1,108	
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3		1,962	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4		3,065	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5			
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2014)

Form **8844**

Empowerment Zone Employment Credit

OMB No. 1545-1444

2014

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **99**

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

Name(s) shown on return

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions)		
a	Qualified empowerment zone wages \$ 112,554 × 20% (.20)	1a	
b	Reserved	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	22,511
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	7,568
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	30,079
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2014)

Form **8845**

Indian Employment Credit

OMB No. 1545-1417

Department of the Treasury
 Internal Revenue Service

▶ **Attach to your tax return.**

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

2014
 Attachment
 Sequence No. **113**

Name(s) shown on return

Identifying number

Total Form 8845's Filed: 777

Total Form 8845's E-Filed: 664

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	520
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	14
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	777
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (2014)

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Form **8845**

Indian Employment Credit

OMB No. 1545-1417

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2014
Attachment
Sequence No. **113**

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

Name(s) shown on return

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	46,506	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	815	
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to salaries and wages	4		
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5		
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	9,574	
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7		
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (2014)

Form **8846**
 Department of the Treasury
 Internal Revenue Service

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

OMB No. 1545-1414

2014
 Attachment
 Sequence No. **98**

▶ Attach to your tax return.

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

Name(s) shown on return

Total Form 8846's Filed: 26,955

Total Form 8846's E-Filed: 22,324

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	20,029	
2	Tips not subject to the credit provisions (see instructions)	2	10,601	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$117,000, see instructions and check here ▶ <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	26,948	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2014)

Form **8846**
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-1414

2014
Attachment
Sequence No. **98**

Name(s) shown on return

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	7,203,902	
2	Tips not subject to the credit provisions (see instructions)	2	675,684	
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$117,000, see instructions and check here ▶ <input type="checkbox"/>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	624,750	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2014)

Form **8882**

(Rev. December 2013)

Department of the Treasury
Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

▶ Attach to your tax return.

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

OMB No. 1545-1809

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

1 Qualified childcare facility expenditures paid or incurred	1	82			
2 Enter 25% (.25) of line 1	2				82
3 Qualified childcare resource and referral expenditures paid or incurred	3	6*			
4 Enter 10% (.10) of line 3	4				6*
5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5				23
6 Add lines 2, 4, and 5	6				108
7 Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k	7				108
8 Amount allocated to beneficiaries of the estate or trust (see instructions)	8				
9 Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k	9				

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

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

Credit for Employer-Provided Childcare Facilities and Services

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **131**

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

Name(s) shown on return

Identifying number

1 Qualified childcare facility expenditures paid or incurred	1	20,839		
2 Enter 25% (.25) of line 1	2		5,210	
3 Qualified childcare resource and referral expenditures paid or incurred	3	2,700*		
4 Enter 10% (.10) of line 3	4		270*	
5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5		148	
6 Add lines 2, 4, and 5	6		5,628	
7 Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k	7		4,458	
8 Amount allocated to beneficiaries of the estate or trust (see instructions)	8			
9 Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k	9			

General Instructions

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

Purpose of Form

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

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

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

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

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

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

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

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

TOTAL FORM 8903'S FILED: 13,011

TOTAL FORM 8903'S E-FILED: 11,623

Identifying number

	(a) Oil-related production activities		(b) All activities	
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.				
1 Domestic production gross receipts (DPGR)	1		12,270	
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		5,997	
3 Enter deductions and losses allocable to DPGR (see instructions)	3		8,485	
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4		3,123	
5 Add lines 2 through 4	5		12,260	
6 Subtract line 5 from line 1	6			
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7		881	
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	782		
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b		9,993	
11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11		206 *	
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12		205 *	
13 Enter 9% of line 12	13		205 *	
14a Enter the smaller of line 10a or line 12	14a	0		
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		0	
15 Subtract line 14b from line 13	15		205 *	
16 Form W-2 wages (see instructions)	16		7,545	
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		1,203	
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18			
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19			
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20			
21 Form W-2 wage limitation. Enter 50% of line 20	21			
22 Enter the smaller of line 15 or line 21.	22		205 *	
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		15 *	
24 Expanded affiliated group allocation (see instructions)	24		0	
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25		205 *	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

*

Domestic Production Activities Deduction

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

Name(s) as shown on return

Identifying number

		(a) Oil-related production activities		(b) All activities
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.				
1 Domestic production gross receipts (DPGR)	1			115,452,076
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2			73,974,102
3 Enter deductions and losses allocable to DPGR (see instructions)	3			22,733,078
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4			9,375,523
5 Add lines 2 through 4	5			106,232,905
6 Subtract line 5 from line 1	6			
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7			294,628
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	493,680		
b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b			11,753,768
11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11			112,389 *
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12			92,260 *
13 Enter 9% of line 12	13			8,303 *
14a Enter the smaller of line 10a or line 12	14a	0		
b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b			0
15 Subtract line 14b from line 13	15			8,303 *
16 Form W-2 wages (see instructions)	16			12,161,976
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17			584,012
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18			
19 Amount allocated to beneficiaries of the estate or trust (see instructions)	19			
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20			
21 Form W-2 wage limitation. Enter 50% of line 20	21			
22 Enter the smaller of line 15 or line 21.	22			8,303 *
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23			5,601 *
24 Expanded affiliated group allocation (see instructions)	24			0
25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25			8,391 *

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

2014
Attachment
Sequence No. **151**

Name(s) shown on return

TOTAL FORM 8911'S FILED: 410

TOTAL FORM 8911'S E-FILED: 372

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	202
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	202
3	Section 179 expense deduction (see instructions)	3	0
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	202
7	Enter the smaller of line 5 or line 6.	7	202
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	211
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	410

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30).	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12.	13	
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: a Foreign tax credit b Certain allowable credits (see instructions) c Add lines 15a and 15b	15a 15b 15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2014)

Form **8911**

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

2014
Attachment
Sequence No. **151**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1	17,702
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	17,694
3	Section 179 expense deduction (see instructions)	3	0
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	7,501
7	Enter the smaller of line 5 or line 6.	7	2,714
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	301
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	3,014

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30).	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12.	13	
14	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. Other filers. Enter the regular tax before credits from your return. 	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33. Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. 	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2014)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

Attachment
Sequence No. **160**

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

Name(s) shown on return Total Form 8925's Filed: 2,996		Total Form 8925's E-Filed: 2,681		Identifying number
Name of policyholder, if different from above 39				Identifying number, if different from above 88
Type of business 1,951				
1	Enter the number of employees the policyholder had at the end of the tax year	1	2,912	
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	2,976	
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	2,907	
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	2,890 18			
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	7 *	

General Instructions

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

Purpose of Form

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

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

Definitions

Employer-owned life insurance contract.

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

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

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

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

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

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

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

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

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

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

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

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

Electronic notification and consent.

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

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

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

Attachment
Sequence No. **160**

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

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

Type of business

1 Enter the number of employees the policyholder had at the end of the tax year	1	414
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	11
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	17,892,410
4a Does the policyholder have a valid consent (see instructions) for each employee included on line 2? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	[1]*

General Instructions

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

Purpose of Form

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

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

Definitions

Employer-owned life insurance contract.

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

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

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

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

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

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

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

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

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

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

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

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

Electronic notification and consent.

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

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

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2014

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

Attachment
Sequence No. **63**

Name(s) shown on return

Total Form 8941's Filed: 2,589

Total Form 8941's E-Filed:

**Identifying number
1,685**

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)
- 1,382** **Yes.** Enter Marketplace Identifier (if any): **301***
- 20*** **No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, or trust).
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above **1,201**

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

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	2,549	
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	2,549	
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$51,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	2,549	
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	2,473	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	2,473	
6	Enter the smaller of line 4 or line 5	6	2,473	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (.35) • All other small employers, multiply line 6 by 50% (.50)	7	2,473	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	2,473	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	2,473	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	0	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	2,473	
12	Enter the smaller of line 9 or line 11	12	2,473	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	2,285	
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	2,238	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	41*	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	2,514	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19	Enter the amount you paid in 2014 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2014)

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2014

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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

Attachment
Sequence No. **63**

Name(s) shown on return

Identifying number

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)
- Yes.** Enter Marketplace Identifier (if any): _____
- No.** Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, or trust).

B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above _____

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

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1	33	
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	14	
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$51,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	73,299	
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	41,699	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	61,482	
6	Enter the smaller of line 4 or line 5	6	36,144	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (.35) • All other small employers, multiply line 6 by 50% (.50)	7	17,561	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	14,776	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	9,944	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	0	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	41,699	
12	Enter the smaller of line 9 or line 11	12	9,944	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	9	
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	7	
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	56*	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	10,000	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19	Enter the amount you paid in 2014 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		

For Paperwork Reduction Act Notice, see separate instructions.

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Form **8941** (2014)

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