



Statistics of Income

# Program Documentation

*Data Items by Forms and Schedules*

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# 2015



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# **Statistics of Income Program Documentation**

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Data Items by Forms and Schedules

2015

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# Statistics of Income Program Documentation

## Data Items by Forms and Schedules

2015

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# Statistics of Income Program Documentation

## Data Items by Forms and Schedules

2015

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### *Preface*

This document contains the Federal tax forms, schedules, and information documents that the Statistics of Income (SOI) Division of the IRS has selected for its Tax Year (TY) 2015 program. It is organized in three parts:

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

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

Returns for TY 2015 are filed primarily during Calendar Year 2016, although returns for fiscal-year filers or filers for whom filing extensions have been granted may not be received by the IRS until Calendar Year 2017. Consequently, data collected by SOI for TY 2015 will generally be made available to the public, in the form of tables and summary analyses, during Calendar Years 2017 and 2018.

The specific data items captured for each SOI project are indicated with a red block (■) on facsimiles of the forms and schedules. Forms and schedules that can be filed by different types of taxpayers are repeated in several sections of this document. Specific changes to the data collected for each form and schedule since the TY 2014 studies are summarized at the beginning of each section. Draft copies of tax forms, or copies of tax forms from earlier tax years, were inserted in this document if TY 2015 revisions of forms and schedules were not available at the time this document was produced.



STATISTICS OF INCOME PROGRAM DOCUMENTATION  
Data Items by Forms and Schedules  
2015

Changes to Individual Statistics Branch Programs

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

Taxable scholarship amounts will now be picked up. Real estate tax deduction amounts will no longer be picked up.

**Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts**

Part 8, Additional Tax on Excess Contributions to an ABLE Account, is new, and both lines 50 and 51 are being picked up.

**Schedule L, Standard Deduction for Certain Filers**

Schedule L, Standard Deduction For Certain Filers, will no longer be picked up.



Form 1040

Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2015

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code (zip code) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

Check only one box.

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

Exemptions

If more than four dependents, see instructions and check here

Table with columns for exemption types (6a, b, c), dependent details, and checkboxes for boxes 6a and 6b.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Main income table with rows 7 through 22 for various income types like wages, interest, dividends, etc.

Adjusted Gross Income

Table with rows 23 through 37 for adjustments to gross income, including educator expenses, moving expenses, etc.

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> You were born before January 2, 1951, if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Blind. Total boxes checked <b>▶ 39a</b>	<b>39a</b>	additional ded itemized ded
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>▶ 39b</b>	<b>39b</b>	
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see instructions)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> Form(s) 8814 <b>b</b> Form 4972 <b>c</b> Sec. 962 tx	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251. Sec. 1291 tx	<b>45</b>	
<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	
<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	(54c)
<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	Alt mot vh cr
<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	Cr for elderly
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	Elec veh cr
<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	Alt ful vh cr
<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	Plugin vh cr
<b>54</b>	Other credits from Form: <b>a</b> 3800 <b>b</b> 8801 <b>c</b> <input type="checkbox"/>	<b>54</b>	MIC cr
<b>55</b>	Add lines 48 through 54. These are your <b>total credits</b>	<b>55</b>	other credits
<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	
<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	
<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	<b>58</b>	
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	
<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	
<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	<b>61</b>	
<b>62</b>	Taxes from: <b>a</b> Form 8959 <b>b</b> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>62</b>	
<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	
<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	
<b>65</b>	2015 estimated tax payments and amount applied from 2014 return	<b>65</b>	
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	
<b>b</b>	Nontaxable combat pay election <b>66b</b> <input type="checkbox"/>	<b>66b</b>	
<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	PY min tax cr
<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	Health cvg tax cr
<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	PY min tax cr
<b>70</b>	Amount paid with request for extension to file	<b>70</b>	Health cvg tax cr
<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	Making work pay cr
<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	Other payments
<b>73</b>	Credits from Form: <b>a</b> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>73</b>	
<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	
<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	<b>75</b>	
<b>76a</b>	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>76a</b>	refund anticipation loan
<b>b</b>	Routing number <input type="checkbox"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number <input type="checkbox"/> direct deposit <input type="checkbox"/>		
<b>77</b>	Amount of line 75 you want <b>applied to your 2016 estimated tax</b> <input type="checkbox"/>	<b>77</b>	
<b>78</b>	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions	<b>78</b>	
<b>79</b>	Estimated tax penalty (see instructions)	<b>79</b>	

**Standard Deduction for—**

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others:
  - Single or Married filing separately, \$6,300
  - Married filing jointly or Qualifying widow(er), \$12,600
  - Head of household, \$9,250

**Other Taxes**

recapture Form 4255

Form 4970

COBRA

Advnc EIC

**Payments**

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit? See instructions.

**Amount You Owe**

**Third Party Designee**

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

Designee's name  Phone no.  Personal identification number (PIN)

**Sign Here**

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

Your signature  Date  Your occupation  Daytime phone number

Spouse's signature. If a joint return, both must sign.  Date  Spouse's occupation  If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name  Preparer's signature  Date  Check  if self-employed PTIN

Firm's name  Firm's EIN

Firm's address  Phone no.

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return (99)** **2015** IRS Use Only—Do not write or staple in this space.

Your first name and initial		Last name		OMB No. 1545-0074	
If a joint return, spouse's first name and initial		Last name		Your social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				Presidential Election Campaign	
Foreign country name		Foreign province/state/county		Foreign postal code	

**Filing status** Check only one box.

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

**Exemptions**

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

**b** Spouse

**c Dependents:**

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

**d** Total number of exemptions claimed. Add numbers on lines above ▶

**Income**

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

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

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

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

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

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

**11a** IRA distributions. **11a**

**11b** Taxable amount (see instructions). **11b**

**12a** Pensions and annuities. **12a**

**12b** Taxable amount (see instructions). **12b**

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

**14a** Social security benefits. **14a**

**14b** Taxable amount (see instructions). **14b**

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

**Adjusted gross income**

**16** Educator expenses (see instructions). **16**

**17** IRA deduction (see instructions). **17**

**18** Student loan interest deduction (see instructions). **18**

**19** Tuition and fees. Attach Form 8917. **19**

**20** Add lines 16 through 19. These are your **total adjustments**. **20**

**21** Subtract line 20 from line 15. This is your **adjusted gross income**. ▶ **21**

**Penalty on early withdrawal**

Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income). 22
23a Check if: You were born before January 2, 1951, Blind Total boxes checked 23a
b If you are married filing separately and your spouse itemizes Sch L ind 23b additional deductions
24 Enter your standard deduction. dependent status 24
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25
26 Exemptions. Multiply \$4,000 by the number on line 6d. 26
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income. 27
28 Tax, including any alternative minimum tax (see instructions). 28 ALT MIN TAX
29 Excess advance premium tax credit repayment. Attach Form 8962. 29
30 Add lines 28 and 29. 30
31 Credit for child and dependent care expenses. Attach Form 2441. 31
32 Credit for the elderly or the disabled. Attach Schedule R. 32
33 Education credits from Form 8863, line 19. 33
34 Retirement savings contributions credit. Attach Form 8880. 34
35 Child tax credit. Attach Schedule 8812, if required. 35 Adoption cr (PY)
36 Add lines 31 through 35. These are your total credits. 36
37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 37
38 Health care: individual responsibility (see instructions). Full-year coverage 38
39 Add line 37 and line 38. This is your total tax. Advanced EIC 39
40 Federal income tax withheld from Forms W-2 and 1099. 40
41 2015 estimated tax payments and amount applied from 2014 return. 41 Making work pay cr
42a Earned income credit (EIC). 42a excess FICA w/held
b Nontaxable combat pay election. 42b Form 4868 payment
43 Additional child tax credit. Attach Schedule 8812. 43 Other payments
44 American opportunity credit from Form 8863, line 8. 44
45 Net premium tax credit. Attach Form 8962. 45
46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. 46

Standard Deduction for -
• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,250

If you have a qualifying child, attach Schedule EIC.

Refund

47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. 47
48a Amount of line 47 you want refunded to you. If Form 8888 is attached, check here 48a
b Routing number c Type: Checking Savings
d Account number direct deposit refund anticipation loan
49 Amount of line 47 you want applied to your 2016 estimated tax. 49

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

Amount you owe

50 Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions. 50
51 Estimated tax penalty (see instructions). 51

Third party designee

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

Sign here

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

Paid preparer use only

Print/type preparer's name Preparer's signature Date Check if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

Department of the Treasury—Internal Revenue Service

Form 1040EZ

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

2015

OMB No. 1545-0074

Personal information section including name, address, and social security numbers.

Income section with lines 1-6 detailing wages, interest, and adjusted gross income.

Payments, Credits, and Tax section with lines 7-12 detailing tax withholdings and total tax.

Refund section with lines 13a-d detailing refund calculation and direct deposit information.

Amount You Owe section with line 14 detailing the total amount due.

Third Party Designee section for allowing another person to discuss the return with the IRS.

Sign Here section for taxpayer and spouse signatures and declarations.

Paid Preparer Use Only section for preparer information and firm details.

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

**Itemized Deductions**

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **07**

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.					
	<b>1</b>	Medical and dental expenses (see instructions) . . . . .				
	<b>2</b>	Enter amount from Form 1040, line 38 <input type="text" value="2"/>				
	<b>3</b>	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead				
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				
<b>Taxes You Paid</b>	<b>5</b> State and local (check only one box):					
	<input checked="" type="checkbox"/> <b>a</b>	Income taxes, or				
	<input type="checkbox"/> <b>b</b>	General sales taxes				
	<b>6</b>	Real estate taxes (see instructions) . . . . .				
	<b>7</b>	Personal property taxes . . . . .				
	<b>8</b>	Other taxes. List type and amount ►				
	<b>9</b>	Add lines 5 through 8 . . . . .				
<b>Interest You Paid</b>	<b>10</b>	Home mortgage interest and points reported to you on Form 1098				
	<b>11</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►				
	<b>12</b>	Points not reported to you on Form 1098. See instructions for special rules . . . . .				
	<b>13</b>	Mortgage insurance premiums (see instructions) . . . . .				
	<b>14</b>	Investment interest. Attach Form 4952 if required. (See instructions.)				
	<b>15</b>	Add lines 10 through 14 . <b>other investment interest</b> . . . . .				
<b>Gifts to Charity</b>	<b>16</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .				
	<b>17</b>	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .				
	<b>18</b>	Carryover from prior year . <b>capital gains limited</b> . . . . .				
	<b>19</b>	Add lines 16 through 18 . <b>Contributions not limited</b> . . . . .				
<b>Casualty and Theft Losses</b>	<b>20</b>	Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .				
	<b>21</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►				
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>22</b>	Tax preparation fees . . . . .				
	<b>23</b>	Other expenses—investment, safe deposit box, etc. List type and amount ►				
	<b>24</b>	Add lines 21 through 23 . . . . .				
	<b>25</b>	Enter amount from Form 1040, line 38 <input type="text" value="25"/>				
	<b>26</b>	Multiply line 25 by 2% (.02) . . . . .				
	<b>27</b>	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				
<b>Other Miscellaneous Deductions</b>	<b>28</b>	Other—from list in instructions. List type and amount ►				
		<b>other than gambling</b> . . . . . <b>casualty or theft of income producing property</b> . . . . .				
<b>Total Itemized Deductions</b>	<b>29</b>	Is Form 1040, line 38, over \$154,950? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
	<b>30</b>	If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2015



**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
(Sole Proprietorship)

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. **09**

Name of proprietor <b>sex of the proprietor</b> [redacted] <b>sex of the proprietor verification code</b> [redacted]		Social security number (SSN) [redacted]
<b>A</b> Principal business or profession, including product or service (see instructions) [redacted]	<b>B</b> Enter code from instructions ▶ [redacted]	
<b>C</b> Business name. If no separate business name, leave blank. <b>if name indicates LLC</b> [redacted]	<b>D</b> Employer ID number (EIN), (see instr.) [redacted]	
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
<b>F</b> Accounting method: [redacted] (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses [redacted] <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2015, check here [redacted] ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>I</b> Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) [redacted] <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Forms 1099? [redacted] <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Income**

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

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising	<b>8</b>	[redacted]	<b>18</b> Office expense (see instructions)	<b>18</b>	[redacted]
<b>9</b> Car and truck expenses (see instructions).	<b>9</b>	[redacted]	<b>19</b> Pension and profit-sharing plans	<b>19</b>	[redacted]
<b>10</b> Commissions and fees	<b>10</b>	[redacted]	<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>	[redacted]	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	[redacted]
<b>12</b> Depletion	<b>12</b>	[redacted]	<b>b</b> Other business property	<b>20b</b>	[redacted]
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	<b>13</b>	[redacted]	<b>21</b> Repairs and maintenance	<b>21</b>	[redacted]
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>	[redacted]	<b>22</b> Supplies (not included in Part III)	<b>22</b>	[redacted]
<b>15</b> Insurance (other than health)	<b>15</b>	[redacted]	<b>23</b> Taxes and licenses	<b>23</b>	[redacted]
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	[redacted]	<b>a</b> Travel	<b>24a</b>	[redacted]
<b>b</b> Other	<b>16b</b>	[redacted]	<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>	[redacted]
<b>17</b> Legal and professional services	<b>17</b>	[redacted]	<b>25</b> Utilities	<b>25</b>	[redacted]
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a. ▶	<b>28</b>	[redacted]	<b>26</b> Wages (less employment credits)	<b>26</b>	[redacted]
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7.	<b>29</b>	[redacted]	<b>27a</b> Other expenses (from line 48)	<b>27a</b>	[redacted]
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: [redacted] and (b) the part of your home used for business: [redacted]. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	<b>30</b>	[redacted]	<b>27b</b> <b>Reserved for future use</b>	<b>27b</b>	[redacted]
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32. <b>nondeductible loss</b> [redacted]	<b>31</b>	[redacted]			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. <b>suspended loss carryover</b> [redacted]			<b>2a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2015



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

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

**Net Profit From Business**  
(Sole Proprietorship)

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

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. **09A**

sex of the proprietor  sex of the proprietor verification code  Social security number (SSN)

**Part I General Information**

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

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

**And You:**

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

**A** Principal business or profession, including product or service

**B** Enter business code (see page 2)

**C** Business name. If no separate business name, leave blank.  if name indicates LLC

**D** Enter your EIN (see page 2)

**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.  
City, town or post office, state, and ZIP code

**F** Did you make any payments in 2015 that would require you to file Form(s) 1099? (see the Instructions for Schedule C)   Yes  No

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

**Part II Figure Your Net Profit**

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

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

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

**5** Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:

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

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

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

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

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

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

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

**2015**  
Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

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

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)
<b>1a</b> 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 .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . . <b>nondeductible loss ST</b> . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b>

**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)
<b>8a</b> 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 .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . . <b>nondeductible loss LT</b> . . . . .				<b>15</b>

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

Cat. No. 11338H

Schedule D (Form 1040) 2015

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . . <b>undeterminable nondeductible</b> . . . . .	<b>16</b>	
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . ▶	<b>19</b>	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( )
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

**SCHEDULE E  
(Form 1040)**

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

**Supplemental Income and Loss**

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

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

▶ Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee).

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **13**

Your social security number

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

**A** Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions)  Yes  No  
**B** If "Yes," did you or will you file required Forms 1099?  Yes  No

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

**Type of Property:**

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

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2015

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

Your social security number

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.  Yes  No

<b>28</b>	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
<b>A</b>	number of partnerships				
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>C</b>	number of s-corps		<input type="checkbox"/>		
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>

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

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number	
<b>A</b>			
<b>B</b>			
Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
<b>A</b>			
<b>B</b>			
<b>34a</b> Totals			
<b>b</b> Totals			
<b>35</b> Add columns (d) and (f) of line 34a			<b>35</b>
<b>36</b> Add columns (c) and (e) of line 34b			<b>36</b> ( )
<b>37</b> Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			<b>37</b>

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

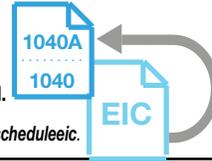
<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total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

**Part V Summary**

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

**SCHEDULE EIC**  
(Form 1040A or 1040)

**Earned Income Credit**  
Qualifying Child Information



OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **43**

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

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

Your social security number

**Before you begin:**

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



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name _____ Last name _____	First name _____ Last name _____	First name _____ Last name _____
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2015. If your child was born and died in 2015 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	_____	_____	_____
<b>3 Child's year of birth</b>	Year ____-____-____ <i>If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year ____-____-____ <i>If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year ____-____-____ <i>If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
<b>4 a</b> Was the child under age 24 at the end of 2015, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No. <i>Go to line 5.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2015?	<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	_____	_____	_____
<b>6 Number of months child lived with you in the United States during 2015</b>  • If the child lived with you for more than half of 2015 but less than 7 months, enter "7." • If the child was born or died in 2015 and your home was the child's home for more than half the time he or she was alive during 2015, enter "12."	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

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

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2015

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

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

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. **14**

Name of proprietor \_\_\_\_\_ Social security number (SSN) \_\_\_\_\_

**sex of proprietor**  Male  Female

**A** Principal crop or activity \_\_\_\_\_ **B** Enter code from Part IV  1  2  3  4  5  6  7  8  9  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85  86  87  88  89  90  91  92  93  94  95  96  97  98  99  00  01  02  03  04  05  06  07  08  09  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  25

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

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

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

**Part IV Principal Agricultural Activity Codes**



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

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

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

**Animal Production**

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

**Forestry and Logging**

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

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

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

**Crop Production**

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

**SCHEDULE H  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Household Employment Taxes**

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

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**

▶ **Information about Schedule H and its separate instructions is at [www.irs.gov/scheduleh](http://www.irs.gov/scheduleh).**

OMB No. 1545-1971

**2015**

Attachment  
Sequence No. **44**

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2015 do not have to complete this form for 2015.

**A** Did you pay **any one** household employee cash wages of \$1,900 or more in 2015? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

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

**B** Did you withhold federal income tax during 2015 for any household employee?

- Yes.** Skip line C and go to line 7.
- No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2014 or 2015 to **all** household employees? (**Do not** count cash wages paid in 2014 or 2015 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip lines 1-9 and go to line 10.

**Part I Social Security, Medicare, and Federal Income Taxes**

1	Total cash wages subject to social security tax . . . . .	1			
2	Social security tax. Multiply line 1 by 12.4% (.124) . . . . .	2			
3	Total cash wages subject to Medicare tax . . . . .	3			
4	Medicare tax. Multiply line 3 by 2.9% (.029) . . . . .	4			
5	Total cash wages subject to Additional Medicare Tax withholding . . . . .	5			
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (.009) . . . . .	6			
7	Federal income tax withheld, if any . . . . .	7			
8	<b>Total social security, Medicare, and federal income taxes.</b> Add lines 2, 4, 6, and 7 . . . . .	8			

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2014 or 2015 to **all** household employees? (**Do not** count cash wages paid in 2014 or 2015 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 8 above on Form 1040, line 60a. If you are not required to file Form 1040, see the line 9 instructions.
- Yes.** Go to line 10.

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

Cat. No. 12187K

Schedule H (Form 1040) 2015

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
<b>10</b> Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.") . . . . .	10	
<b>11</b> Did you pay all state unemployment contributions for 2015 by April 18, 2016? Fiscal year filers see instructions . . . . .	11	
<b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	12	

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

**Section A**

<b>13</b> Name of the state where you paid unemployment contributions ▶			
<b>14</b> Contributions paid to your state unemployment fund . . . . .	14		
<b>15</b> Total cash wages subject to FUTA tax . . . . .		15	
<b>16</b> FUTA tax. Multiply line 15 by .6% (.006). Enter the result here, skip Section B, and go to line 25			16

**Section B**

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

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by .054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
<b>18</b> Totals . . . . .								18
<b>19</b> Add columns (g) and (h) of line 18 . . . . .								19
<b>20</b> Total cash wages subject to FUTA tax (see the line 15 instructions) . . . . .								20
<b>21</b> Multiply line 20 by 6.0% (.060) . . . . .								21
<b>22</b> Multiply line 20 by 5.4% (.054) . . . . .					22			
<b>23</b> Enter the <b>smaller</b> of line 19 or line 22 . . . . . (Employers in a credit reduction state must use the worksheet on page H-7 and check here) . <input type="checkbox"/>								23
<b>24</b> FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25 . . . . .								24

**Part III Total Household Employment Taxes**

<b>25</b> Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0- . . . . .		25	
<b>26</b> Add line 16 (or line 24) and line 25 . . . . .		26	
<b>27</b> Are you required to file Form 1040? <input type="checkbox"/> <b>Yes. Stop.</b> Include the amount from line 26 above on Form 1040, line 60a. <b>Do not</b> complete Part IV below. <input type="checkbox"/> <b>No.</b> You may have to complete Part IV. See instructions for details.			

**Part IV Address and Signature—** Complete this part **only** if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail is not delivered to street address \_\_\_\_\_ Apt., room, or suite no. \_\_\_\_\_

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

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

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

**SCHEDULE J  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Income Averaging for  
Farmers and Fishermen**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule J and its separate instructions is at [www.irs.gov/schedulej](http://www.irs.gov/schedulej).

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **20**

Name(s) shown on return

Social security number (SSN)

<b>1</b>	Enter the taxable income from your <b>2015</b> Form 1040, line 43, or Form 1040NR, line 41 . . . . .	<b>1</b>		
<b>2a</b>	Enter your <b>elected farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1	<b>2a</b>		
<b>Capital gain included on line 2a:</b>				
<b>b</b>	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	<b>2b</b>		
<b>c</b>	Unrecaptured section 1250 gain . . . . .	<b>2c</b>		
<b>3</b>	Subtract line 2a from line 1 . . . . .	<b>3</b>		
<b>4</b>	Figure the tax on the amount on line 3 using the <b>2015</b> tax rates (see instructions) . . . . .	<b>4</b>		
<b>5</b>	If you used Schedule J to figure your tax for: • 2014, enter the amount from your 2014 Schedule J, line 11. • 2013 but not 2014, enter the amount from your 2013 Schedule J, line 15. • 2012 but not 2013 or 2014, enter the amount from your 2012 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2012</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	<b>5</b>		
<b>6</b>	Divide the amount on <b>line 2a</b> by 3.0 . . . . .	<b>6</b>		
<b>7</b>	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	<b>7</b>		
<b>8</b>	Figure the tax on the amount on line 7 using the <b>2012</b> tax rates (see instructions) . . . . .	<b>8</b>		
<b>9</b>	If you used Schedule J to figure your tax for: • 2014, enter the amount from your 2014 Schedule J, line 15. • 2013 but not 2014, enter the amount from your 2013 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2013</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	<b>9</b>		
<b>10</b>	Enter the amount from line 6 . . . . .	<b>10</b>		
<b>11</b>	Combine lines 9 and 10. If less than zero, enter as a negative amount	<b>11</b>		
<b>12</b>	Figure the tax on the amount on line 11 using the <b>2013</b> tax rates (see instructions) . . . . .	<b>12</b>		
<b>13</b>	If you used Schedule J to figure your tax for 2014, enter the amount from your 2014 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2014</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions . . . . .	<b>13</b>		
<b>14</b>	Enter the amount from line 6 . . . . .	<b>14</b>		
<b>15</b>	Combine lines 13 and 14. If less than zero, enter as a negative amount	<b>15</b>		
<b>16</b>	Figure the tax on the amount on line 15 using the <b>2014</b> tax rates (see instructions) . . . . .	<b>16</b>		
<b>17</b>	Add lines 4, 8, 12, and 16 . . . . .	<b>17</b>		

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

Cat. No. 25513Y

Schedule J (Form 1040) 2015

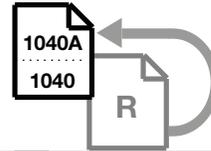
<b>18</b>	Amount from line 17 . . . . .			<b>18</b>		
<b>19</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2014, enter the amount from your 2014 Schedule J, line 12.</li> <li>• 2013 but not 2014, enter the amount from your 2013 Schedule J, line 16.</li> <li>• 2012 but not 2013 or 2014, enter the amount from your 2012 Schedule J, line 4.</li> </ul> Otherwise, enter the tax from your <b>2012</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.					
		<b>19</b>	█			
<b>20</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2014, enter the amount from your 2014 Schedule J, line 16.</li> <li>• 2013 but not 2014, enter the amount from your 2013 Schedule J, line 4.</li> </ul> Otherwise, enter the tax from your <b>2013</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.					
		<b>20</b>	█			
<b>21</b>	If you used Schedule J to figure your tax for 2014, enter the amount from your 2014 Schedule J, line 4. Otherwise, enter the tax from your <b>2014</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . .					
		<b>21</b>	█			
	* <b>Only</b> include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). <b>Do not</b> include alternative minimum tax from Form 1040A.					
<b>22</b>	Add lines 19 through 21 . . . . .				<b>22</b>	
<b>23</b>	<b>Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42				<b>23</b>	█
<b>Caution:</b> Your tax may be less if you figure it using the 2015 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.						

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

Department of the Treasury  
Internal Revenue Service (99)

**Credit for the Elderly or the Disabled**

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



OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2015:

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

But you must also meet other tests. See instructions.

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

**Part I Check the Box for Your Filing Status and Age**

**If your filing status is: And by the end of 2015: Check only one box:**

Single, Head of household, or Qualifying widow(er)	<b>1</b> You were 65 or older . . . . .	<b>1</b> <input checked="" type="checkbox"/>
	<b>2</b> You were under 65 and you retired on permanent and total disability . . . . .	<b>2</b> <input type="checkbox"/>
Married filing jointly	<b>3</b> Both spouses were 65 or older . . . . .	<b>3</b> <input type="checkbox"/>
	<b>4</b> Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .	<b>4</b> <input type="checkbox"/>
	<b>5</b> Both spouses were under 65, and both retired on permanent and total disability . . . . .	<b>5</b> <input type="checkbox"/>
	<b>6</b> One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .	<b>6</b> <input type="checkbox"/>
	<b>7</b> One spouse was 65 or older, and the other spouse was under 65 and <b>not</b> retired on permanent and total disability . . . . .	<b>7</b> <input type="checkbox"/>
Married filing separately	<b>8</b> You were 65 or older and you lived apart from your spouse for all of 2015 . . . . .	<b>8</b> <input type="checkbox"/>
	<b>9</b> You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2015 . . . . .	<b>9</b> <input type="checkbox"/>

**Did you check box 1, 3, 7, or 8?** **Yes** → Skip Part II and complete Part III on the back.  
**No** → Complete Parts II and III.

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

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

**2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2015, check this box . . . . .

- If you checked this box, you do not have to get another statement for 2015.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.



**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. **17**

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

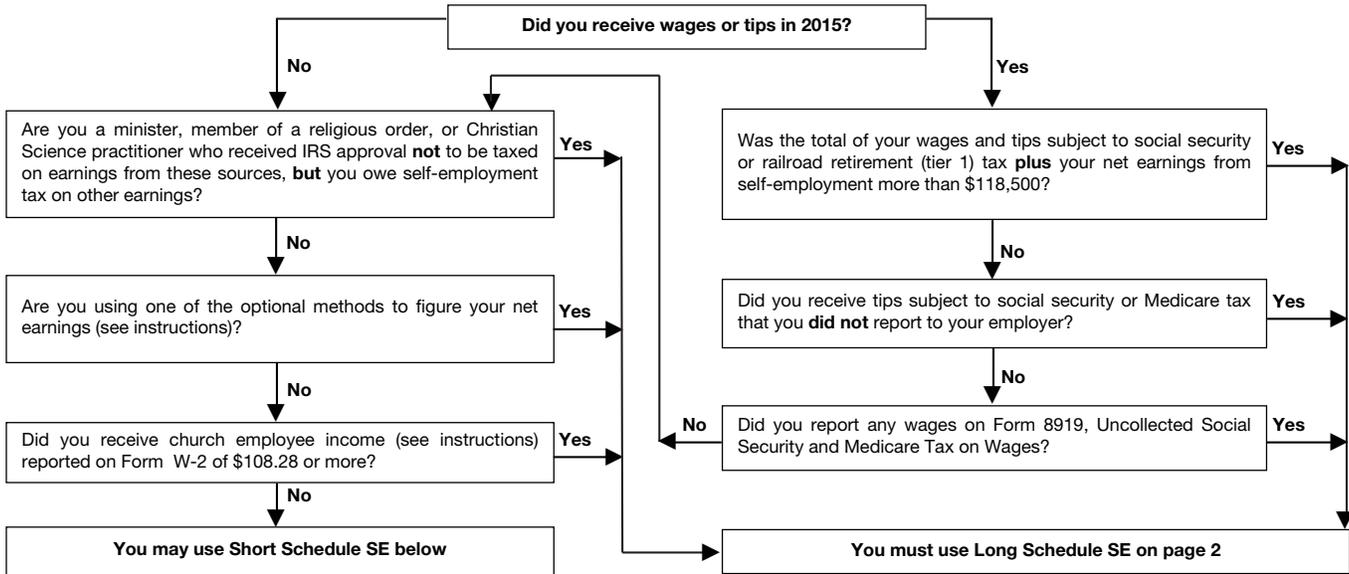
Social security number of person with self-employment income ►



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

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

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



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

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>		
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z . . . . .	<b>1b</b>	(	)
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>		
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>		
<b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ► <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4</b>		
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$118,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> • More than \$118,500, multiply line 4 by 2.9% (.029). Then, add \$14,694 to the result. Enter the total here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> . . . . .	<b>5</b>		
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .	<b>6</b>		

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2015

Name of person with <b>self-employment</b> income (as shown on Form 1040 or Form 1040NR)	Social security number of person with <b>self-employment</b> income ▶	
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**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

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

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

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)

<b>1a</b>		
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**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z

<b>1b</b>	(		)
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**2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions) . . . . .

<b>2</b>		
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**3** Combine lines 1a, 1b, and 2 . . . . .

<b>3</b>		
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**4a** If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 **Note.** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

<b>4a</b>		
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**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .

<b>4b</b>		
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**c** Combine lines 4a and 4b. If less than \$400, **stop**; you do not owe self-employment tax. **Exception.** If less than \$400 and you had **church employee income**, enter -0- and continue ▶

<b>4c</b>		
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**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . .

<b>5a</b>		
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**b** Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .

<b>5b</b>		
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**6** Add lines 4c and 5b . . . . .

<b>6</b>		
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**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2015 . . . . .

<b>7</b>		
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**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$118,500 or more, skip lines 8b through 10, and go to line 11

<b>8a</b>		
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**b** Unreported tips subject to social security tax (from Form 4137, line 10)

<b>8b</b>		
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**c** Wages subject to social security tax (from Form 8919, line 10)

<b>8c</b>		
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**d** Add lines 8a, 8b, and 8c . . . . .

<b>8d</b>		
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**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶

<b>9</b>		
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**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (.124) . . . . .

<b>10</b>		
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**11** Multiply line 6 by 2.9% (.029) . . . . .

<b>11</b>		
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**12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57, or Form 1040NR, line 55**

<b>12</b>		
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**13** **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27, or Form 1040NR, line 27** . . . . .

<b>13</b>		
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**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> was not more than \$7,320, **or (b)** your net farm profits<sup>2</sup> were less than \$5,284.

**14** Maximum income for optional methods . . . . .

<b>14</b>		
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**15** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross farm income<sup>1</sup> (not less than zero) **or** \$4,880. Also include this amount on line 4b above . . . . .

<b>15</b>		
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**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$5,284 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

**16** Subtract line 15 from line 14 . . . . .

<b>16</b>		
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**17** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above . . . . .

<b>17</b>		
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<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

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

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

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

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

OMB No. 1545-0046

Attachment Sequence No. **94**

▶ Attach this form to your income tax return.

▶ Information about Form 982 and its instructions is at [www.irs.gov/form982](http://www.irs.gov/form982).

Name shown on return

Identifying number

## Part I General Information (see instructions)

- 1** Amount excluded is due to (check applicable box(es)):
- a** Discharge of indebtedness in a title 11 case . . . . .
  - b** Discharge of indebtedness to the extent insolvent (not in a title 11 case) . . . . .
  - c** Discharge of qualified farm indebtedness . . . . .
  - d** Discharge of qualified real property business indebtedness . . . . .
  - e** Discharge of qualified principal residence indebtedness . . . . .
- 2** Total amount of discharged indebtedness excluded from gross income . . . . . **2**
- 3** Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? . . . . .  Yes  No

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

### Enter amount excluded from gross income:

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

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

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

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

(State of incorporation)

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

**Foreign Tax Credit**

(Individual, Estate, or Trust)

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

▶ Information about Form 1116 and its separate instructions is at [www.irs.gov/form1116](http://www.irs.gov/form1116).

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

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

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

**f** Resident of (name of country) ▶ \_\_\_\_\_

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

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

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

**Part II Foreign Taxes Paid or Accrued (see instructions)**

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

**Part III Figuring the Credit**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . .	<b>9</b>		
<b>10</b>	Carryback or carryover (attach detailed computation) . . . . .	<b>10</b>		
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>		
<b>12</b>	Reduction in foreign taxes (see instructions) . . . . .	<b>12</b>	(	)
<b>13</b>	Taxes reclassified under high tax kickout (see instructions) . . .	<b>13</b>		
<b>14</b>	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit . . . . .	<b>14</b>		
<b>15</b>	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Adjustments to line 15 (see instructions) . . . . .	<b>16</b>		
<b>17</b>	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) . . . . .	<b>17</b>		
<b>18</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption . . . . .	<b>18</b>		
	<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b>	Divide line 17 by line 18. If line 17 is more than line 18, enter "1" . . . . .	<b>19</b>		
<b>20</b>	<b>Individuals:</b> Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 . . . . .	<b>20</b>		
	<b>Caution:</b> If you are completing line 20 for separate category e (lump-sum distributions), see instructions.			
<b>21</b>	Multiply line 20 by line 19 (maximum amount of credit) . . . . .	<b>21</b>		
<b>22</b>	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) . . . . . ▶	<b>22</b>		

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

<b>23</b>	Credit for taxes on passive category income . . . . .	<b>23</b>		
<b>24</b>	Credit for taxes on general category income . . . . .	<b>24</b>		
<b>25</b>	Credit for taxes on certain income re-sourced by treaty . . . . .	<b>25</b>		
<b>26</b>	Credit for taxes on lump-sum distributions . . . . .	<b>26</b>		
<b>27</b>	Add lines 23 through 26 . . . . .	<b>27</b>		
<b>28</b>	Enter the <b>smaller</b> of line 20 or line 27 . . . . .	<b>28</b>		
<b>29</b>	Reduction of credit for international boycott operations. See instructions for line 12 . . . . .	<b>29</b>		
<b>30</b>	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a . . . . . ▶	<b>30</b>		

## Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at [www.irs.gov/form2106](http://www.irs.gov/form2106).

Your name	Occupation in which you incurred expenses	Social security number
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Process up to 2 Forms

### Part I Employee Business Expenses and Reimbursements

#### Step 1 Enter Your Expenses

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

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

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

7 Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions). . . . .	7	■		■
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#### Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .	8	■		■
<b>Note.</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.				
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) . . . . .	9			■
10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶	10			■

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

Cat. No. 11700N

Form **2106** (2015)

**Part II Vehicle Expenses**

**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2015 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

<b>22</b>	Multiply line 13 by 57.5¢ (.575). Enter the result here and on line 1 . . . . .	<b>22</b>	
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**Section C—Actual Expenses**

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

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

		(a) Vehicle 1	(b) Vehicle 2
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). . . . .	<b>32</b>	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .	<b>38</b>	

# Unreimbursed Employee Business Expenses

2015

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.  
▶ Information about Form 2106 and its separate instructions is available at [www.irs.gov/form2106](http://www.irs.gov/form2106).

Attachment  
Sequence No. **129A**

Your name	Occupation in which you incurred expenses	Social security number
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**You Can Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2015.

**Caution:** You can use the standard mileage rate for 2015 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

1 Complete Part II. Multiply line 8a by 57.5¢ (.575). Enter the result here . . . . .	<b>1</b>	<input style="width: 100%;" type="text"/>	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>	<input style="width: 100%;" type="text"/>	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>	<input style="width: 100%;" type="text"/>	
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>	<input style="width: 100%;" type="text"/>	
5 Meals and entertainment expenses: \$ <input style="width: 50px;" type="text"/> × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	<b>5</b>	<input style="width: 100%;" type="text"/>	
6 <b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . .	<b>6</b>	<input style="width: 100%;" type="text"/>	

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

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
- 8 Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:
- a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_
- 9 Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No
- 10 Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No
- 11a Do you have evidence to support your deduction? . . . . .  Yes  No
- b If "Yes," is the evidence written? . . . . .  Yes  No

VOID

CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145  <b>2015</b>  Form <b>2439</b>	<b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b>  For calendar year 2015, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2015, and ending _____, 20 _____
Identification number of RIC or REIT	<b>1a</b> Total undistributed long-term capital gains [REDACTED]	<b>Copy A</b> Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	<b>1b</b> Unrecaptured section 1250 gain [REDACTED]	
Shareholder's name, address, and ZIP code	<b>1c</b> Section 1202 gain [REDACTED]	<b>1d</b> Collectibles (28%) gain [REDACTED]
	<b>2</b> Tax paid by the RIC or REIT on the box 1a gains [REDACTED]	
<b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b>		

Form **2439**

Cat. No. 11858E

[www.irs.gov/form2439](http://www.irs.gov/form2439)

Department of the Treasury - Internal Revenue Service

# Child and Dependent Care Expenses

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



**2015**

Department of the Treasury  
Internal Revenue Service (99)

▶ Information about Form 2441 and its separate instructions is at [www.irs.gov/form2441](http://www.irs.gov/form2441).

Attachment  
Sequence No. **21**

Name(s) shown on return

Your social security number

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

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

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

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

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

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2015 for the person listed in column (a)
First	Last		
<b>Number of qualified persons</b> <input type="checkbox"/>			
<b>Child-Care-Cr-Depd-Dob1</b> <input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>Child-Care-Cr-Depd-Dob2</b> <input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . .			<b>3</b> <input type="checkbox"/>
<b>4</b> Enter your <b>earned income</b> . See instructions . . . . .			<b>4</b> <input type="checkbox"/>
<b>5</b> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .			<b>5</b> <input type="checkbox"/>
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .			<b>6</b> <input type="checkbox"/>
<b>7</b> Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 . . . . . <b>7</b>			
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7			
<b>If line 7 is:</b>		<b>If line 7 is:</b>	
<b>Over</b>	<b>But not over</b>	<b>Over</b>	<b>But not over</b>
	<b>Decimal amount is</b>		<b>Decimal amount is</b>
\$0—15,000	.35	\$29,000—31,000	.27
15,000—17,000	.34	31,000—33,000	.26
17,000—19,000	.33	33,000—35,000	.25
19,000—21,000	.32	35,000—37,000	.24
21,000—23,000	.31	37,000—39,000	.23
23,000—25,000	.30	39,000—41,000	.22
25,000—27,000	.29	41,000—43,000	.21
27,000—29,000	.28	43,000—No limit	.20
<b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2014 expenses in 2015, see the instructions . . . . .			<b>8</b> <input type="checkbox"/> X .
<b>10</b> Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. . . . . <b>10</b>			<b>9</b> <b>Current Yr AGI Limit</b> <input type="checkbox"/> <b>Prior Yr Expenses</b> <input type="checkbox"/>
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 . . . . . <b>11</b>			<b>11</b> <input type="checkbox"/>

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

**Part III Dependent Care Benefits**

<b>12</b> Enter the total amount of <b>dependent care benefits</b> you received in 2015. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>		
<b>13</b> Enter the amount, if any, you carried over from 2014 and used in 2015 during the grace period. See instructions . . . . .	<b>13</b>		
<b>14</b> Enter the amount, if any, you forfeited or carried forward to 2016. See instructions . . . . .	<b>14</b>	(	)
<b>15</b> Combine lines 12 through 14. See instructions . . . . .	<b>15</b>		
<b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2015 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>		
<b>17</b> Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>		
<b>18</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>		
<b>19</b> Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>		
<b>20</b> Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>		
<b>21</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .	<b>21</b>		
<b>22</b> Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>		
<b>23</b> Subtract line 22 from line 15 . . . . .	<b>23</b>		
<b>24</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>		
<b>25</b> <b>Excluded benefits. Form 1040 and 1040NR filers:</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 20 or line 21 . . . . .	<b>25</b>		
<b>26</b> <b>Taxable benefits. Form 1040 and 1040NR filers:</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." <b>Form 1040A filers:</b> Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB". . . . .	<b>26</b>		

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>		
<b>28</b> <b>Form 1040 and 1040NR filers:</b> Add lines 24 and 25. <b>Form 1040A filers:</b> Enter the amount from line 25 . . . . .	<b>28</b>		
<b>29</b> Subtract line 28 from line 27. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2014 expenses in 2015, see the instructions for line 9 . . . . .	<b>29</b>		
<b>30</b> Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>30</b>		
<b>31</b> Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .	<b>31</b>		

# Foreign Earned Income

▶ Attach to Form 1040.

▶ Information about Form 2555 and its separate instructions is at [www.irs.gov/form2555](http://www.irs.gov/form2555).

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

Name shown on Form 1040	Your social security number
-------------------------	-----------------------------

### Part I General Information

**1** Your foreign address (including country) \_\_\_\_\_  
country code for post of duty     

**2** Your occupation \_\_\_\_\_

**3** Employer's name ▶ \_\_\_\_\_

**4a** Employer's U.S. address ▶ \_\_\_\_\_

**b** Employer's foreign address ▶ \_\_\_\_\_

**5** Employer is (check ▶) **a**  A foreign entity **b**  A U.S. company **c**  Self  
any that apply: **d**  A foreign affiliate of a U.S. company **e**  Other (specify) ▶ \_\_\_\_\_

**6a** If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ \_\_\_\_\_

**b** If you did not previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶  and go to line 7.

**c** Have you ever revoked either of the exclusions? . . . . .  Yes  No

**d** If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ \_\_\_\_\_

**7** Of what country are you a citizen/national? ▶ \_\_\_\_\_

**8a** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions . . . . .  Yes  No

**b** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶ \_\_\_\_\_

**9** List your tax home(s) during your tax year and date(s) established. ▶ \_\_\_\_\_

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

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

**10** Date bona fide residence began ▶ \_\_\_\_\_, and ended ▶ \_\_\_\_\_

**11** Kind of living quarters in foreign country ▶ **a**  Purchased house **b**  Rented house or apartment **c**  Rented room  
**d**  Quarters furnished by employer

**12a** Did any of your family live with you abroad during any part of the tax year? . . . . .  Yes  No

**b** If "Yes," who and for what period? ▶ \_\_\_\_\_

**13a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions . . . . .  Yes  No

**b** Are you required to pay income tax to the country where you claim bona fide residence? See instructions .  Yes  No

**If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**

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

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

**15a** List any contractual terms or other conditions relating to the length of your employment abroad. ▶ \_\_\_\_\_

**b** Enter the type of visa under which you entered the foreign country. ▶ \_\_\_\_\_

**c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation .  Yes  No

**d** Did you maintain a home in the United States while living abroad? . . . . .  Yes  No

**e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶ \_\_\_\_\_

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

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

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

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2015 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

**If you are a cash basis taxpayer, report on Form 1040 all income you received in 2015, no matter when you performed the service.**

2015 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc. . . . .	19	<input style="background-color: red;" type="text"/>
20	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession . . . . .	20a	
b	In a partnership. List partnership’s name and address and type of income. <input type="text"/>	20b	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging) . . . . .	21a	
b	Meals . . . . .	21b	
c	Car . . . . .	21c	
d	Other property or facilities. List type and amount. <input type="text"/>	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential . . . . .	22a	
b	Family . . . . .	22b	
c	Education . . . . .	22c	
d	Home leave . . . . .	22d	
e	Quarters . . . . .	22e	
f	For any other purpose. List type and amount. <input type="text"/>	22f	
g	Add lines 22a through 22f . . . . .	22g	<input style="background-color: red;" type="text"/>
23	Other foreign earned income. List type and amount. <input type="text"/>	23	
24	Add lines 19 through 21d, line 22g, and line 23 . . . . .	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions) . . . . .	25	<input style="background-color: red;" type="text"/>
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2015 foreign earned income</b> . . . . . <input type="text"/>	26	

**Part V All Taxpayers**

<b>27</b>	Enter the amount from line 26 . . . . .	<b>27</b>		
	Are you claiming the housing exclusion or housing deduction?			
	<input type="checkbox"/> <b>Yes.</b> Complete Part VI.			
	<input type="checkbox"/> <b>No.</b> Go to Part VII.			

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

<b>28</b>	Qualified housing expenses for the tax year (see instructions) . . . . .	<b>28</b>		
<b>29a</b>	Enter location where housing expenses incurred (see instructions) ▶			
<b>b</b>	Enter limit on housing expenses (see instructions) . . . . .	<b>29b</b>		
<b>30</b>	Enter the <b>smaller</b> of line 28 or line 29b . . . . .	<b>30</b>		
<b>31</b>	Number of days in your qualifying period that fall within your 2015 tax year (see instructions) . . . . .	<b>31</b>		<b>days</b>
<b>32</b>	Multiply \$44.19 by the number of days on line 31. If 365 is entered on line 31, enter \$16,128.00 here	<b>32</b>		
<b>33</b>	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX . . . . .	<b>33</b>		
<b>34</b>	Enter employer-provided amounts (see instructions) . . . . .	<b>34</b>		
<b>35</b>	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000" . . . . .	<b>35</b>	x	.
<b>36</b>	<b>Housing exclusion.</b> Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII . . . . . ▶ <b>Note:</b> The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.	<b>36</b>		

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

<b>37</b>	Maximum foreign earned income exclusion . . . . .	<b>37</b>		
<b>38</b>	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2015 tax year (see the instructions for line 31). } <b>38</b> <b>days</b>			
<b>39</b>	• If line 38 and the number of days in your 2015 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2015 tax year and enter the result as a decimal (rounded to at least three places). } <b>39</b> <b>x</b> <b>.</b>			
<b>40</b>	Multiply line 37 by line 39 . . . . .	<b>40</b>		
<b>41</b>	Subtract line 36 from line 27 . . . . .	<b>41</b>		
<b>42</b>	<b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 40 or line 41. Also, complete Part VIII ▶	<b>42</b>		

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

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

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

<b>46</b>	Subtract line 36 from line 33 . . . . .	<b>46</b>		
<b>47</b>	Subtract line 43 from line 27 . . . . .	<b>47</b>		
<b>48</b>	Enter the <b>smaller</b> of line 46 or line 47 . . . . .	<b>48</b>		
	<b>Note:</b> If line 47 is <b>more than</b> line 48 and you could not deduct all of your 2014 housing deduction because of the 2014 limit, use the housing deduction carryover worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
<b>49</b>	Housing deduction carryover from 2014 (from the housing deduction carryover worksheet in the instructions) . . . . .	<b>49</b>		
<b>50</b>	<b>Housing deduction.</b> Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line . . . . . ▶	<b>50</b>		

Name shown on Form 1040

Your social security number

### You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$100,800 or less. See line 17.
- Are filing a calendar year return that covers a 12-month period.

### And You:

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

## Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

### 1 Bona Fide Residence Test

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

### 2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—  
 { 2015 or }  Yes  No  
 { any other period of 12 months in a row starting or ending in 2015? }
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
  - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ \_\_\_\_\_ through ▶ \_\_\_\_\_.

### 3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies?

- Yes  No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
  - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

## Part II General Information

4 Your foreign address (including country)

5 Your occupation

COUNTRY CODE FOR POST OF DUTY ■

6 Employer's name

7 Employer's U.S. address (including ZIP code)

8 Employer's foreign address

9 Employer is (check any that apply):

- a A U.S. business
- b A foreign business
- c Other (specify) ▶ \_\_\_\_\_

10a If you previously filed Form 2555 or 2555-EZ, enter the last year you filed the form. ▶ \_\_\_\_\_

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

11a List your tax home(s) during 2015 and date(s) established. ▶ \_\_\_\_\_

b Of what country are you a citizen/national? ▶ \_\_\_\_\_

**Part III Days Present in the United States**— Complete this part if you were in the United States or its possessions during 2015.

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

**Part IV Figure Your Foreign Earned Income Exclusion**

<b>13</b>	Maximum foreign earned income exclusion . . . . .	<b>13</b>		
<b>14</b>	Enter the number of days in your qualifying period that fall within 2015 . . . . .	<b>14</b>		<b>days</b>
<b>15</b>	Did you enter 365 on line 14? <input type="checkbox"/> <b>Yes.</b> Enter "1.000." <input type="checkbox"/> <b>No.</b> Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places). } . . . . .	<b>15</b>	×	.
<b>16</b>	Multiply line 13 by line 15 . . . . .	<b>16</b>		
<b>17</b>	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2015 (see instructions). Be sure to include this amount on Form 1040, line 7 . . . . . <b>Caution:</b> If the amount on line 17 is more than \$100,800, <b>do not</b> file this form. You must file Form 2555 instead.	<b>17</b>		
<b>18</b>	<b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 16 or line 17 here and in parentheses on <b>Form 1040, line 21</b> . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . ▶	<b>18</b>		

Name(s) shown on return

Identifying number

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

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

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

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

<b>5</b> Qualifying advanced coal project credit (see instructions):			
<b>a</b> Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (.20)	<b>5a</b>		
<b>b</b> Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (.15)	<b>5b</b>		
<b>c</b> Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (.30)	<b>5c</b>		
<b>d</b> Total. Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>		
<b>6</b> Qualifying gasification project credit (see instructions):			
<b>a</b> Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . \$ _____ × 30% (.30)	<b>6a</b>		
<b>b</b> Qualified investment in property other than in <b>a</b> above placed in service during the tax year . . . . . \$ _____ × 20% (.20)	<b>6b</b>		
<b>c</b> Total. Add lines 6a and 6b . . . . .	<b>6c</b>		
<b>7</b> Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . \$ _____ × 30% (.30)	<b>7</b>		
<b>8</b> Reserved . . . . .	<b>8</b>		
<b>9</b> Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>9</b>		
<b>10</b> Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a . . . . .	<b>10</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2015)

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):			
<b>a</b>	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . <input type="checkbox"/>		
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____		
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____		
<b>d</b>	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . \$ _____		
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
<b>e</b>	Pre-1936 buildings located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . \$ _____ x 13% (.13)	<b>11e</b>	
<b>f</b>	Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . . \$ _____ x 13% (.13)	<b>11f</b>	
<b>g</b>	Other pre-1936 buildings . . . . . \$ _____ x 10% (.10)	<b>11g</b>	
<b>h</b>	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . . . \$ _____ x 26% (.26)	<b>11h</b>	
<b>i</b>	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . . \$ _____ x 26% (.26)	<b>11i</b>	
<b>j</b>	Other certified historic structures . . . . . \$ _____ x 20% (.20)	<b>11j</b>	
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.			
<b>k</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____		
<b>l</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____		
<b>m</b>	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .	<b>11m</b>	
<b>12</b> Energy credit:			
<b>a</b>	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ x 10% (.10)	<b>12a</b>	
<b>b</b>	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ x 30% (.30)	<b>12b</b>	
Qualified fuel cell property (see instructions):			
<b>c</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ x 30% (.30)	<b>12c</b>	
<b>d</b>	Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ x \$1,000	<b>12d</b>	
<b>e</b>	Enter the lesser of line 12c or line 12d . . . . .	<b>12e</b>	
<b>f</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ x 30% (.30)	<b>12f</b>	
<b>g</b>	Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ x \$3,000	<b>12g</b>	
<b>h</b>	Enter the lesser of line 12f or line 12g . . . . .	<b>12h</b>	
Qualified microturbine property (see instructions):			
<b>i</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . \$ _____ x 10% (.10)	<b>12i</b>	
<b>j</b>	Kilowatt capacity of property on line 12i . . . . . ► _____ x \$200	<b>12j</b>	
<b>k</b>	Enter the lesser of line 12i or line 12j . . . . .	<b>12k</b>	

**Part III Rehabilitation Credit and Energy Credit (continued)**

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

► **Information about Form 3800 and its separate instructions is at [www.irs.gov/form3800](http://www.irs.gov/form3800).**  
► **You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.**

Name(s) shown on return

Identifying number

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

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>		
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked . . . . .	<b>2</b>		
<b>3</b>	Enter the applicable passive activity credits allowed for 2015 (see instructions) . . . . .	<b>3</b>		
<b>4</b>	Carryforward of general business credit to 2015. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	<b>4</b>		
<b>5</b>	Carryback of general business credit from 2016. Enter the amount from line 2 of Part III with box D checked (see instructions) . . . . .	<b>5</b>		
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>		

**Part II Allowable Credit**

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2015)

**Part II Allowable Credit (Continued)**

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

<b>18</b>	Multiply line 14 by 75% (.75) (see instructions) . . . . .	<b>18</b>		
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>		
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>		
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>		
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>		
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked	<b>23</b>		
<b>24</b>	Enter the applicable passive activity credit allowed for 2015 (see instructions) . . . . .	<b>24</b>		
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>		
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>		
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>		
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>		
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>		
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>		
<b>31</b>	Reserved . . . . .	<b>31</b>		
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked	<b>32</b>		
<b>33</b>	Enter the applicable passive activity credits allowed for 2015 (see instructions) . . . . .	<b>33</b>		
<b>34</b>	Carryforward of business credit to 2015. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . . .	<b>34</b>		
<b>35</b>	Carryback of business credit from 2016. Enter the amount from line 5 of Part III with box D checked (see instructions) . . . . .	<b>35</b>		
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>		
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>		
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 54, or Form 1040NR, line 51 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	<b>38</b>		

Name(s) shown on return

Identifying number

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

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

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

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

## Moving Expenses

► Information about Form 3903 and its instructions is available at [www.irs.gov/form3903](http://www.irs.gov/form3903).  
 ► Attach to Form 1040 or Form 1040NR.

Name(s) shown on return	Your social security number
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**Before you begin:**

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

<b>1</b> Transportation and storage of household goods and personal effects (see instructions) . . . . .	<b>1</b>	[Red Box]	
<b>2</b> Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	[Red Box]	
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	[Red Box]	
<b>4</b> Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b> . . . . .	<b>4</b>	[Red Box]	
<b>5</b> Is line 3 <b>more than</b> line 4?	<b>5</b>	[Red Box]	
<input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
<input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .			

Name (as shown on your income tax return)	Taxpayer identification number
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**Caution:** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), claimant certifies that a certificate has not been provided to the credit card issuer.

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Off-highway business use				\$ <span style="background-color: red; color: red;">          </span>	
<b>b</b> Use on a farm for farming purposes					
<b>c</b> Other nontaxable use (see <b>Caution</b> above line 1)					
<b>d</b> Exported					

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use in commercial aviation (other than foreign trade)				\$ <span style="background-color: red; color: red;">          </span>	
<b>b</b> Other nontaxable use (see <b>Caution</b> above line 1)					
<b>c</b> Exported					
<b>d</b> LUST tax on aviation fuels used in foreign trade					

**3 Nontaxable Use of Undyed Diesel Fuel**

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use				\$ <span style="background-color: red; color: red;">          </span>	
<b>b</b> Use on a farm for farming purposes					
<b>c</b> Use in trains				\$ <span style="background-color: red; color: red;">          </span>	
<b>d</b> Use in certain intercity and local buses (see <b>Caution</b> above line 1)				\$ <span style="background-color: red; color: red;">          </span>	
<b>e</b> Exported					

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

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use taxed at \$.244				\$ <span style="background-color: red; color: red;">          </span>	
<b>b</b> Use on a farm for farming purposes					
<b>c</b> Use in certain intercity and local buses (see <b>Caution</b> above line 1)				\$ <span style="background-color: red; color: red;">          </span>	
<b>d</b> Exported					
<b>e</b> Nontaxable use taxed at \$.044					
<b>f</b> Nontaxable use taxed at \$.219					

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

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

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Registration No. ►

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use by a state or local government		\$ [redacted]	
<b>b</b>	Use in certain intercity and local buses		[redacted]	

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

Registration No. ►

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use by a state or local government	}	\$ [redacted]	
<b>b</b>	Sales from a blocked pump			
<b>c</b>	Use in certain intercity and local buses		[redacted]	

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

Registration No. ►

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

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

**9 Reserved**

Registration No. ►

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
<b>a Reserved</b>				
<b>b Reserved</b>				

**10 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

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

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

**11 Nontaxable Use of Alternative Fuel**

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

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

**12 Alternative Fuel Credit**

Registration No. ►

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

**13 Registered Credit Card Issuers**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government			\$ [redacted]	
<b>b</b> Kerosene sold for the exclusive use of a state or local government				
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219			[redacted]	

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion**

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use				\$ [redacted]	
<b>b</b> Exported				[redacted]	

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ [redacted]	

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$ [redacted]	
<b>b</b> Exported dyed kerosene				

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

17

\$

[redacted]

## Social Security and Medicare Tax on Unreported Tip Income

▶ Information about Form 4137 and its instructions is at [www.irs.gov/form4137](http://www.irs.gov/form4137).  
 ▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

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

1	(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				
2	Total cash and charge tips you <b>received</b> in 2015. Add the amounts from line 1, column (c)	2	[Red Box]	
3	Total cash and charge tips you <b>reported</b> to your employer(s) in 2015. Add the amounts from line 1, column (d)			3 [Red Box]
4	Subtract line 3 from line 2. This amount is income you <b>must</b> include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3			4 [Red Box]
5	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)			5 [Red Box]
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			6 [Red Box]
7	Maximum amount of wages (including tips) subject to social security tax	7		
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)	8	[Red Box]	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-			9 [Red Box]
10	Unreported tips subject to social security tax. Enter the <b>smaller</b> of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			10 [Red Box]
11	Multiply line 10 by 0.062 (social security tax rate)			11 [Red Box]
12	Multiply line 6 by 0.0145 (Medicare tax rate)			12 [Red Box]
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 58; Form 1040NR, line 56; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)			13 [Red Box]

### General Instructions

#### Future Developments

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form4137](http://www.irs.gov/form4137).

#### What's New

For 2015, the maximum wages and tips subject to social security tax increased to \$118,500. The social security tax rate an employee must pay on tips remains at 6.2% (0.062).

#### Reminder

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. For more information on Additional Medicare Tax, go to [www.irs.gov](http://www.irs.gov) and enter "Additional Medicare Tax" in the search box.

**Purpose of form.** Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you did not report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, line 7; Form 1040NR, line 8; or

Form 1040NR-EZ, line 3. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits).



**CAUTION** If you believe you are an employee and you received Form 1099-MISC, Miscellaneous Income, instead of Form W-2, Wage and Tax Statement, because your employer did not consider you an employee, do not use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.

**Depreciation and Amortization**  
(Including Information on Listed Property)

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](http://www.irs.gov/form4562).

Attachment  
Sequence No. **179**

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.

EPZONE █

1 Maximum amount (see instructions) . . . . .	1	
2 Total cost of section 179 property placed in service (see instructions) . . . . .	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	5	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29 . . . . .	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	8	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	9	
10 Carryover of disallowed deduction from line 13 of your 2014 Form 4562 . . . . .	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	12	
13 Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12 ▶ . . . . .	13	

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

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

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

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

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2015 . . . . .	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . .		

**Section B—Assets Placed in Service During 2015 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary** (See instructions.) **total ADS cost**  **total ADS deduct.**

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

**Part V Listed Property** (Include automobiles, certain other vehicles, certain 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.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> 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
<b>25</b> 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) .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%			S/L -			
		%	<b>total basis</b>		S/L -			
		%	<b>26e + 27e</b>		S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .								<b>29</b>

**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.

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

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

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

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2015 tax year (see instructions):					
		<b>total cost</b>			
<b>43</b> Amortization of costs that began before your 2015 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

## Casualties and Thefts

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

Name(s) shown on tax return	Identifying number
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**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

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

- Property A \_\_\_\_\_
- Property B \_\_\_\_\_
- Property C \_\_\_\_\_
- Property D \_\_\_\_\_

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

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

Identifying number

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.

- Property A
Property B
Property C
Property D

Table with columns for Properties A, B, C, D and rows 20-28 for cost, insurance, gain, market value, and loss.

Part II Summary of Gains and Losses (from separate Parts I)
(a) Identify casualty or theft
(b) Losses from casualties or thefts
(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less
Table with rows 29-32 for net gain or loss calculation.

Casualty or Theft of Property Held More Than One Year
Table with rows 33-39 for total gains and losses calculation.

Name(s) shown on tax return	Identifying number
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**SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20** (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

**Part I Computation of Deduction**

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

**Part II Required Statements and Declarations (See instructions.)**

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.  
 Name of individual or entity \_\_\_\_\_  
 Taxpayer identification number (if known) \_\_\_\_\_  
 Address \_\_\_\_\_
- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using .95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Attachment  
Sequence No. **27**

▶ Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).

Name(s) shown on return	Identifying number
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1 Enter the gross proceeds from sales or exchanges reported to you for 2015 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . .	1	
--	---	--

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

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

3 Gain, if any, from Form 4684, line 39 . . . . .	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .	5	
6 Gain, if any, from line 32, from other than casualty or theft. . . . .	6	
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .	7	
<b>Partnerships (except electing large partnerships) and S corporations.</b> 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. <b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8 Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) . . . . .	9	

**Part II Ordinary Gains and Losses** (see instructions)

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

11 Loss, if any, from line 7 . . . . .	11	( )
12 Gain, if any, from line 7 or amount from line 8, if applicable . . . . .	12	
13 Gain, if any, from line 31 . . . . .	13	
14 Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .	16	
17 Combine lines 10 through 16 . . . . .	17	
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
<b>a</b> 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>b</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	

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

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

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

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

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

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

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

▶ Attach to Form 1040 or Form 1040NR.  
▶ Information about Form 4835 and its instructions is at [www.irs.gov/form4835](http://www.irs.gov/form4835).

Name(s) shown on tax return

Your social security number

number of form 4835s attached     

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2015 (see instructions)?       Yes  No

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

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	<span style="background-color: red; color: black;">    </span>	
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	<span style="background-color: red; color: black;">    </span>	<b>2b</b> Taxable amount
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>	<span style="background-color: red; color: black;">    </span>	<b>3b</b> Taxable amount
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):			
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	<span style="background-color: red; color: black;">    </span>	
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	<span style="background-color: red; color: black;">    </span>	<b>4c</b> Taxable amount
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b>	Amount received in 2015 . . . . .	<b>5a</b>	<span style="background-color: red; color: black;">    </span>	<b>5b</b> Taxable amount
<b>c</b>	If election to defer to 2016 is attached, check here ▶ <input type="checkbox"/> <b>5d</b> Amount deferred from 2014	<b>5d</b>	<span style="background-color: red; color: black;">    </span>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	<span style="background-color: red; color: black;">    </span>	
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶	<b>7</b>	<span style="background-color: red; color: black;">    </span>	

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

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>	<span style="background-color: red; color: black;">    </span>		<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	<span style="background-color: red; color: black;">    </span>	
<b>9</b>	Chemicals . . . . .	<b>9</b>	<span style="background-color: red; color: black;">    </span>		<b>22</b>	Rent or lease:			
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>	<span style="background-color: red; color: black;">    </span>		<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>		
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>	<span style="background-color: red; color: black;">    </span>		<b>b</b>	Other (land, animals, etc.)	<b>22b</b>		
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>	<span style="background-color: red; color: black;">    </span>		<b>23</b>	Repairs and maintenance	<b>23</b>	<span style="background-color: red; color: black;">    </span>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . . . .	<b>13</b>	<span style="background-color: red; color: black;">    </span>		<b>24</b>	Seeds and plants . . . . .	<b>24</b>	<span style="background-color: red; color: black;">    </span>	
<b>14</b>	Feed . . . . .	<b>14</b>	<span style="background-color: red; color: black;">    </span>		<b>25</b>	Storage and warehousing	<b>25</b>	<span style="background-color: red; color: black;">    </span>	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>	<span style="background-color: red; color: black;">    </span>		<b>26</b>	Supplies . . . . .	<b>26</b>	<span style="background-color: red; color: black;">    </span>	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>	<span style="background-color: red; color: black;">    </span>		<b>27</b>	Taxes . . . . .	<b>27</b>	<span style="background-color: red; color: black;">    </span>	
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	<span style="background-color: red; color: black;">    </span>		<b>28</b>	Utilities . . . . .	<b>28</b>		
<b>18</b>	Insurance (other than health) . . . . .	<b>18</b>	<span style="background-color: red; color: black;">    </span>		<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>		
<b>19</b>	Interest:				<b>30</b>	Other expenses (specify):			
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	<span style="background-color: red; color: black;">    </span>		<b>a</b>	other expenses <span style="background-color: red; color: black;">    </span>	<b>30a</b>		
<b>b</b>	Other . . . . .	<b>19b</b>	<span style="background-color: red; color: black;">    </span>		<b>b</b>	-----	<b>30b</b>		
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>	<span style="background-color: red; color: black;">    </span>		<b>c</b>	-----	<b>30c</b>		
					<b>d</b>	-----	<b>30d</b>		
					<b>e</b>	-----	<b>30e</b>		
					<b>f</b>	-----	<b>30f</b>		
					<b>g</b>	-----	<b>30g</b>		
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶	<b>31</b>	<span style="background-color: red; color: black;">    </span>						
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you <b>must</b> go to lines 33 and 34 . . . . .	<b>32</b>	<span style="background-color: red; color: black;">    </span>						
<b>33</b>	Did you receive an applicable subsidy in 2015? (see instructions) . . . . . <b>farm subsidy</b> <span style="background-color: red; color: black;">    </span>	<b>33</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No						
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . . <b>investment risk</b> <span style="background-color: red; color: black;">    </span>	<b>34a</b>	<input type="checkbox"/> All investment is at risk.						
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40 . . . . . <b>nondeductible loss/suspended loss carryover</b> <span style="background-color: red; color: black;">    </span>	<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.						
		<b>34c</b>	<span style="background-color: red; color: black;">    </span>						

## Investment Interest Expense Deduction

▶ Information about Form 4952 and its instructions is at [www.irs.gov/form4952](http://www.irs.gov/form4952).  
 ▶ Attach to your tax return.

OMB No. 1545-0191

2015

Attachment  
 Sequence No. 51

Name(s) shown on return	Identifying number
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### Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2015 (see instructions)	1		
2	Disallowed investment interest expense from 2014 Form 4952, line 7	2		
3	<b>Total investment interest expense.</b> Add lines 1 and 2	3		

### Part II Net Investment Income

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

### Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2016. Subtract line 6 from line 3. If zero or less, enter -0-	7		
8	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions	8		

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2015)

**Tax on Lump-Sum Distributions**  
 (From Qualified Plans of Participants Born Before January 2, 1936)  
 ▶ Information about Form 4972 and its instructions is available at [www.irs.gov/form4972](http://www.irs.gov/form4972).  
 ▶ Attach to Form 1040, Form 1040NR, or Form 1041.

Name of recipient of distribution	Identifying number
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**Part I Complete this part to see if you can use Form 4972**

		Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . .	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .	2	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? . . . . . If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.	4	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2015 distribution from your own plan . . . . .	5a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of that participant after 1986? If "Yes," <b>do not</b> use this form for this distribution . . . . .	5b	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

6 Capital gain part from Form 1099-R, box 3 . . . . .	6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7 Multiply line 6 by 20% (.20) . . . . . ▶	7	<input type="checkbox"/>	<input type="checkbox"/>
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b.			

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

8 If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions . . . . .	8	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	9	<input type="checkbox"/>	<input type="checkbox"/>
10 Total taxable amount. Subtract line 9 from line 8 . . . . .	10	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	11	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	12	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .	13	<input type="checkbox"/>	<input type="checkbox"/>
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .	14	<input type="checkbox"/>	<input type="checkbox"/>
15 Multiply line 14 by 20% (.20) . . . . .	15	<input type="checkbox"/>	<input type="checkbox"/>
16 Minimum distribution allowance. Subtract line 15 from line 13 . . . . .	16	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17 Subtract line 16 from line 12 . . . . .	17	<input type="checkbox"/>	<input type="checkbox"/>
18 Federal estate tax attributable to lump-sum distribution . . . . .	18	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .	19	<input type="checkbox"/>	<input type="checkbox"/>
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .	20	<input type="checkbox"/>	<input type="checkbox"/>
21 Multiply line 16 by the decimal on line 20 . . . . .	21	<input type="checkbox"/>	<input type="checkbox"/>
22 Subtract line 21 from line 11 . . . . .	22	<input type="checkbox"/>	<input type="checkbox"/>
23 Multiply line 19 by 10% (.10) . . . . .	23	<input type="checkbox"/>	<input type="checkbox"/>
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .	24	<input checked="" type="checkbox"/>	<input type="checkbox"/>
25 Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .	25	<input type="checkbox"/>	<input type="checkbox"/>
26 Multiply line 22 by 10% (.10) . . . . .	26	<input type="checkbox"/>	<input type="checkbox"/>
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .	27	<input checked="" type="checkbox"/>	<input type="checkbox"/>
28 Multiply line 27 by ten (10) . . . . . <b>MULTIPLE RECIPIENTS CODE</b> . . . . .	28	<input checked="" type="checkbox"/>	<input type="checkbox"/>
29 Subtract line 28 from line 25. Multiple recipients see instructions . . . . . ▶	29	<input checked="" type="checkbox"/>	<input type="checkbox"/>
30 <b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44; Form 1040NR, line 42; or Form 1041, Schedule G, line 1b . . . . . ▶	30	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **Information about Form 5329 and its separate instructions is at [www.irs.gov/form5329](http://www.irs.gov/form5329).**

Attachment  
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.		Your social security number	
Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.	
<b>Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return</b>	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here <input type="checkbox"/>
	Foreign country name	Foreign province/state/country	Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

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

1	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	<b>1</b>		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____ . . . . .	<b>2</b>		
3	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	<b>3</b>		
4	<b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57. <b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	<b>4</b>		

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.** Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account . . . . .	<b>5</b>		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	<b>6</b>		
7	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	<b>7</b>		
8	<b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	<b>8</b>		

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2015 than is allowable or you had an amount on line 17 of your 2014 Form 5329.

9	Enter your excess contributions from line 16 of your 2014 Form 5329 (see instructions). If zero, go to line 15	<b>9</b>		
10	If your traditional IRA contributions for 2015 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>10</b>		
11	2015 traditional IRA distributions included in income (see instructions) . . . . .	<b>11</b>		
12	2015 distributions of prior year excess contributions (see instructions) . . . . .	<b>12</b>		
13	Add lines 10, 11, and 12 . . . . .	<b>13</b>		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>		
15	Excess contributions for 2015 (see instructions) . . . . .	<b>15</b>		
16	Total excess contributions. Add lines 14 and 15 . . . . .	<b>16</b>		
17	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 . . . . .	<b>17</b>		

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2015 than is allowable or you had an amount on line 25 of your 2014 Form 5329.

18	Enter your excess contributions from line 24 of your 2014 Form 5329 (see instructions). If zero, go to line 23	<b>18</b>		
19	If your Roth IRA contributions for 2015 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>19</b>		
20	2015 distributions from your Roth IRAs (see instructions) . . . . .	<b>20</b>		
21	Add lines 19 and 20 . . . . .	<b>21</b>		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>		
23	Excess contributions for 2015 (see instructions) . . . . .	<b>23</b>		
24	Total excess contributions. Add lines 22 and 23 . . . . .	<b>24</b>		
25	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	<b>25</b>		

**Part V Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2015 were more than is allowable or you had an amount on line 33 of your 2014 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2014 Form 5329 (see instructions). If zero, go to line 31	<b>26</b>		
<b>27</b>	If the contributions to your Coverdell ESAs for 2015 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>		
<b>28</b>	2015 distributions from your Coverdell ESAs (see instructions)	<b>28</b>		
<b>29</b>	Add lines 27 and 28	<b>29</b>		
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	<b>30</b>		
<b>31</b>	Excess contributions for 2015 (see instructions)	<b>31</b>		
<b>32</b>	Total excess contributions. Add lines 30 and 31	<b>32</b>		
<b>33</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 or the value of your Coverdell ESAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	<b>33</b>		

**Part VI Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed more to your Archer MSAs for 2015 than is allowable or you had an amount on line 41 of your 2014 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2014 Form 5329 (see instructions). If zero, go to line 39	<b>34</b>		
<b>35</b>	If the contributions to your Archer MSAs for 2015 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>		
<b>36</b>	2015 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>		
<b>37</b>	Add lines 35 and 36	<b>37</b>		
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	<b>38</b>		
<b>39</b>	Excess contributions for 2015 (see instructions)	<b>39</b>		
<b>40</b>	Total excess contributions. Add lines 38 and 39	<b>40</b>		
<b>41</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 or the value of your Archer MSAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	<b>41</b>		

**Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).** Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2015 than is allowable or you had an amount on line 49 of your 2014 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2014 Form 5329. If zero, go to line 47	<b>42</b>		
<b>43</b>	If the contributions to your HSAs for 2015 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>		
<b>44</b>	2015 distributions from your HSAs from Form 8889, line 16	<b>44</b>		
<b>45</b>	Add lines 43 and 44	<b>45</b>		
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	<b>46</b>		
<b>47</b>	Excess contributions for 2015 (see instructions)	<b>47</b>		
<b>48</b>	Total excess contributions. Add lines 46 and 47	<b>48</b>		
<b>49</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 48 or the value of your HSAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	<b>49</b>		

**Part VIII Additional Tax on Excess Contributions to an ABLER Account.** Complete this part if contributions to your ABLER account for 2015 were more than is allowable.

<b>50</b>	Excess contributions for 2015 (see instructions)	<b>50</b>		
<b>51</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 50 or the value of your ABLER account on December 31, 2015. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	<b>51</b>		

**Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

<b>52</b>	Minimum required distribution for 2015 (see instructions)	<b>52</b>		
<b>53</b>	Amount actually distributed to you in 2015	<b>53</b>		
<b>54</b>	Subtract line 53 from line 52. If zero or less, enter -0-	<b>54</b>		
<b>55</b>	<b>Additional tax.</b> Enter 50% (.50) of line 54. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	<b>55</b>		

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

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

Your signature \_\_\_\_\_  Date \_\_\_\_\_

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

## Repayment of the First-Time Homebuyer Credit

OMB No. 1545-0074

▶ **Attach to Form 1040, Form 1040NR, or Form 1040X.**  
 ▶ **Information about Form 5405 and its separate instructions is at [www.irs.gov/form5405](http://www.irs.gov/form5405).**

Attachment  
 Sequence No. **58**

Name(s) shown on return

Your social security number

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

- 1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions). ▶
- 2 If you meet the following conditions, check here ▶   
 I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.
- 3 Check the box below that applies to you. See the instructions for the definition of "related person." ▶ 
  - a  I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.
  - b  I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.
  - c  I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.
  - d  I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.
  - e  I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶  
 \_\_\_\_\_  
 The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
  - f  My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).
  - g  My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).
  - h  The taxpayer who claimed the credit died in 2015. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2015 with the deceased taxpayer, see instructions. Otherwise, stop here.

### Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for a prior year. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 3f or 3g . . . . .	4	<input type="text" value=""/>	
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, 2012, 2013, and 2014 tax returns. Otherwise, enter -0- . . . . .	5	<input type="text" value=""/>	
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8 . . . . .	6	<input type="text" value=""/>	
7	Enter the gain on the disposition of your main home (from line 15 below) . . . . .	7	<input type="text" value=""/>	
8	<b>Amount of the credit to be repaid.</b> See instructions . . . . .	8	<input type="text" value=""/>	

**Next:** Enter the amount from line 8 on your 2015 Form 1040, line 60b, or Form 1040NR, line 59b.

### Part III Form 5405 Gain or (Loss) Worksheet

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

9	Selling price of home, insurance proceeds, or gross condemnation award . . . . .	9	<input type="text" value=""/>	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award . . . . .	10	<input type="text" value=""/>	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home . . . . .	11	<input type="text" value=""/>	
12	Adjusted basis of home sold (see instructions) . . . . .	12	<input type="text" value=""/>	
13	Enter the first-time homebuyer credit claimed on Form 5405 <b>minus</b> the amount of the credit you repaid with your 2010, 2011, 2012, 2013, and 2014 tax returns . . . . .	13	<input type="text" value=""/>	
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit . . . . .	14	<input type="text" value=""/>	
15	Subtract line 14 from line 11 . . . . .	15	<input type="text" value=""/>	

- If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However**, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if you purchased the home in 2008 or you purchased the home after 2008 and the event occurred in 2013.
- If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You do not have to repay the credit.

## Residential Energy Credits

▶ Information about Form 5695 and its separate instructions is at [www.irs.gov/form5695](http://www.irs.gov/form5695).  
 ▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return	Your social security number
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**Part I Residential Energy Efficient Property Credit** (See instructions before completing this part.)

**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2014**.

1 Qualified solar electric property costs . . . . .	<b>1</b>	[Red Box]		
2 Qualified solar water heating property costs . . . . .	<b>2</b>	[Red Box]		
3 Qualified small wind energy property costs . . . . .	<b>3</b>	[Red Box]		
4 Qualified geothermal heat pump property costs . . . . .	<b>4</b>	[Red Box]		
5 Add lines 1 through 4 . . . . .	<b>5</b>	[Red Box]		
6 Multiply line 5 by 30% (0.30) . . . . .	<b>6</b>	[Red Box]		
7a Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶	<b>7a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b Print the complete address of the main home where you installed the fuel cell property.				
Number and street				Unit No.
City, State, and ZIP code				
8 Qualified fuel cell property costs . . . . .	<b>8</b>	[Red Box]		
9 Multiply line 8 by 30% (0.30) . . . . .	<b>9</b>	[Red Box]		
10 Kilowatt capacity of property on line 8 above ▶ . . . . . x \$1,000	<b>10</b>	[Red Box]		
11 Enter the smaller of line 9 or line 10 . . . . .	<b>11</b>	[Red Box]		
12 Credit carryforward from 2014. Enter the amount, if any, from your 2014 Form 5695, line 16 . . . . .	<b>12</b>	[Red Box]		
13 Add lines 6, 11, and 12 . . . . .	<b>13</b>	[Red Box]		
14 Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions) . . . . .	<b>14</b>	[Red Box]		
15 <b>Residential energy efficient property credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50 . . . . .	<b>15</b>	[Red Box]		
16 Credit carryforward to 2016. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	<b>16</b>	[Red Box]		

**Part II Nonbusiness Energy Property Credit**

**17a** Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . Multiple home ind  . . . ▶

**17a**  Yes  No

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

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

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

Number and street

Unit No.

City, State, and ZIP code

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

**17c**  Yes  No

**Caution:** If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.

**18** Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) . . .

**18**

**19** Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).

**a** Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC . . . . .

**19a**

**b** Exterior doors that meet or exceed the Energy Star program requirements . . . . .

**19b**

**c** Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home . . . . .

**19c**

**d** Exterior windows and skylights that meet or exceed the Energy Star program requirements . . . . .

**19d**

**e** Maximum amount of cost on which the credit can be figured . . . . .

**19e**

**f** If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, 2012, 2013, or 2014, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- . . . . .

**19f**

**g** Subtract line 19f from line 19e. If zero or less, enter -0- . . . . .

**19g**

**h** Enter the smaller of line 19d or line 19g . . . . .

**19h**

**20** Add lines 19a, 19b, 19c, and 19h . . . . .

**20**

**21** Multiply line 20 by 10% (0.10) . . . . .

**21**

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

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

**22a**

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

**22b**

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

**22c**

**23** Add lines 22a through 22c . . . . .

**23**

**24** Add lines 21 and 23 . . . . .

**24**

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

**25**

**26** Enter the amount, if any, from line 18 . . . . .

**26**

**27** Subtract line 26 from line 25. If zero or less, **stop**; you cannot take the nonbusiness energy property credit . . . . .

**27**

**28** Enter the smaller of line 24 or line 27 . . . . .

**28**

**29** Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions) . . . . .

**29**

**30** **Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50 . . . . .  **CY Res Energy Cr**

**30**

## Work Opportunity Credit

▶ **Attach to your tax return.**  
 ▶ **Information about Form 5884 and its separate instructions is at [www.irs.gov/form5884](http://www.irs.gov/form5884).**

Name(s) shown on return	Identifying number									
<p><b>1</b> 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.</p> <p><b>a</b> Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ _____ × 25% (0.25)</p> <p><b>b</b> Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (0.40)</p> <p><b>c</b> Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (0.50)</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>1a</b></td> <td style="width: 60%;"></td> <td style="width: 30%; text-align: center;">█</td> </tr> <tr> <td><b>1b</b></td> <td></td> <td style="text-align: center;">█</td> </tr> <tr> <td><b>1c</b></td> <td></td> <td style="text-align: center;">█</td> </tr> </table>	<b>1a</b>		█	<b>1b</b>		█	<b>1c</b>		█
<b>1a</b>		█								
<b>1b</b>		█								
<b>1c</b>		█								
<p><b>2</b> Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>2</b></td> <td style="width: 60%;"></td> <td style="width: 30%; text-align: center;">█</td> </tr> </table>	<b>2</b>		█						
<b>2</b>		█								
<p><b>3</b> Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>3</b></td> <td style="width: 60%;"></td> <td style="width: 30%; text-align: center;">█</td> </tr> </table>	<b>3</b>		█						
<b>3</b>		█								
<p><b>4</b> 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 . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>4</b></td> <td style="width: 60%;"></td> <td style="width: 30%; text-align: center;">█</td> </tr> </table>	<b>4</b>		█						
<b>4</b>		█								
<p><b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>5</b></td> <td style="width: 60%;"></td> <td style="width: 30%;"></td> </tr> </table>	<b>5</b>								
<b>5</b>										
<p><b>6</b> Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>6</b></td> <td style="width: 60%;"></td> <td style="width: 30%;"></td> </tr> </table>	<b>6</b>								
<b>6</b>										

## At-Risk Limitations

OMB No. 1545-0712

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

Attachment  
 Sequence No. **31**

Name(s) shown on return

Identifying number

Description of activity (see page 2 of the instructions)

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

See page 2 of the instructions.

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

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

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

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

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

**Part IV Deductible Loss**

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

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

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

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)		
2	Medical and dental. If you or your spouse was 65 or older, enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-		
3	Taxes from Schedule A (Form 1040), line 9		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line		
5	Miscellaneous deductions from Schedule A (Form 1040), line 27		
6	If Form 1040, line 38, is \$154,950 or less, enter -0-. Otherwise, see instructions	(	)
7	Tax refund from Form 1040, line 10 or line 21	(	)
8	Investment interest expense (difference between regular tax and AMT)		
9	Depletion (difference between regular tax and AMT)		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount		
11	Alternative tax net operating loss deduction	(	)
12	Interest from specified private activity bonds exempt from the regular tax		
13	Qualified small business stock, see instructions		
14	Exercise of incentive stock options (excess of AMT income over regular tax income)		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		
17	Disposition of property (difference between AMT and regular tax gain or loss)		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		
19	Passive activities (difference between AMT and regular tax income or loss)		
20	Loss limitations (difference between AMT and regular tax income or loss)		
21	Circulation costs (difference between regular tax and AMT)		
22	Long-term contracts (difference between AMT and regular tax income)		
23	Mining costs (difference between regular tax and AMT)		
24	Research and experimental costs (difference between regular tax and AMT)		
25	Income from certain installment sales before January 1, 1987	(	)
26	Intangible drilling costs preference		
27	Other adjustments, including income-based related adjustments		
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$246,250, see instructions.)		

**Part II Alternative Minimum Tax (AMT)**

annualized return

29	Exemption. (If you were under age 24 at the end of 2015, see instructions.)		
	<b>IF your filing status is . . .</b>	<b>AND line 28 is not over . . .</b>	<b>THEN enter on line 29 . . .</b>
	Single or head of household . . . . .	\$119,200 . . . . .	\$53,600
	Married filing jointly or qualifying widow(er) . . . . .	158,900 . . . . .	83,400
	Married filing separately . . . . .	79,450 . . . . .	41,700
	If line 28 is <b>over</b> the amount shown above for your filing status, see instructions.		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34		
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • <b>All others:</b> If line 30 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result.		
32	Alternative minimum tax foreign tax credit (see instructions)		
33	Tentative minimum tax. Subtract line 32 from line 31		
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)		
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45		

**Part III Tax Computation Using Maximum Capital Gains Rates**

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

<b>36</b>	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 . . . . .	<b>36</b>	
<b>37</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>37</b>	█
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>38</b>	█
<b>39</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>39</b>	█
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .	<b>40</b>	
<b>41</b>	Subtract line 40 from line 36 . . . . .	<b>41</b>	
<b>42</b>	If line 41 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result . . . . . ▶	<b>42</b>	█
<b>43</b>	Enter: <ul style="list-style-type: none"> <li>• \$74,900 if married filing jointly or qualifying widow(er),</li> <li>• \$37,450 if single or married filing separately, or</li> <li>• \$50,200 if head of household.</li> </ul>	<b>43</b>	
<b>44</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>44</b>	
<b>45</b>	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>	
<b>46</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>	
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0% . . . . .	<b>47</b>	
<b>48</b>	Subtract line 47 from line 46 . . . . .	<b>48</b>	
<b>49</b>	Enter: <ul style="list-style-type: none"> <li>• \$413,200 if single</li> <li>• \$232,425 if married filing separately</li> <li>• \$464,850 if married filing jointly or qualifying widow(er)</li> <li>• \$439,000 if head of household</li> </ul>	<b>49</b>	
<b>50</b>	Enter the amount from line 45 . . . . .	<b>50</b>	
<b>51</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter . . . . .	<b>51</b>	
<b>52</b>	Add line 50 and line 51 . . . . .	<b>52</b>	
<b>53</b>	Subtract line 52 from line 49. If zero or less, enter -0- . . . . .	<b>53</b>	
<b>54</b>	Enter the smaller of line 48 or line 53 . . . . .	<b>54</b>	
<b>55</b>	Multiply line 54 by 15% (.15) . . . . . ▶	<b>55</b>	█
<b>56</b>	Add lines 47 and 54 . . . . .	<b>56</b>	
<b>If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.</b>			
<b>57</b>	Subtract line 56 from line 46 . . . . .	<b>57</b>	
<b>58</b>	Multiply line 57 by 20% (.20) . . . . . ▶	<b>58</b>	█
<b>If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</b>			
<b>59</b>	Add lines 41, 56, and 57 . . . . .	<b>59</b>	
<b>60</b>	Subtract line 59 from line 36 . . . . .	<b>60</b>	
<b>61</b>	Multiply line 60 by 25% (.25) . . . . . ▶	<b>61</b>	█
<b>62</b>	Add lines 42, 55, 58, and 61 . . . . .	<b>62</b>	
<b>63</b>	If line 36 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result . . . . .	<b>63</b>	█
<b>64</b>	Enter the <b>smaller</b> of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 . . . . .	<b>64</b>	

# Installment Sale Income

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**  
▶ **Use a separate form for each sale or other disposition of property on the installment method.**  
▶ **Information about Form 6252 and its instructions is at [www.irs.gov/form6252](http://www.irs.gov/form6252).**

**2015**  
Attachment  
Sequence No. **79**

Name(s) shown on return \_\_\_\_\_ Identifying number \_\_\_\_\_

**1** Description of property ▶ \_\_\_\_\_

**2a** Date acquired (mm/dd/yyyy) ▶ \_\_\_\_\_ **b** Date sold (mm/dd/yyyy) ▶ \_\_\_\_\_

**3** Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . .  Yes  No

**4** Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . .  Yes  No

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

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

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

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

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

**27** Name, address, and taxpayer identifying number of related party \_\_\_\_\_

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

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

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

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

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

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

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

<b>30</b>	Selling price of property sold by related party (see instructions)	<b>30</b>	
<b>31</b>	Enter contract price from line 18 for year of first sale	<b>31</b>	
<b>32</b>	Enter the <b>smaller</b> of line 30 or line 31	<b>32</b>	
<b>33</b>	Total payments received by the end of your 2015 tax year (see instructions)	<b>33</b>	
<b>34</b>	Subtract line 33 from line 32. If zero or less, enter -0-	<b>34</b>	
<b>35</b>	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	<b>35</b>	
<b>36</b>	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	<b>36</b>	
<b>37</b>	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).	<b>37</b>	



## Noncash Charitable Contributions

OMB No. 1545-0908

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

Attachment Sequence No. **155**

▶ **Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).**

Name(s) shown on your income tax return

**Identifying number**

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

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

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

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

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

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

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

- 2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶           ■            
 If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶           ■            
**(2)** For any prior tax years ▶           ■
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):  
 Name of charitable organization (donee) \_\_\_\_\_  
 Address (number, street, and room or suite no.) \_\_\_\_\_  
 City or town, state, and ZIP code \_\_\_\_\_
- d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

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

Name(s) shown on your income tax return	Identifying number
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**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)**—Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. An appraisal is generally required for property listed in Section B. See instructions.

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

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

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

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

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

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

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

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

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

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

Signature of taxpayer (donor) ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**Part III Declaration of Appraiser**

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

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

**Sign**

**Here**

Signature ▶ \_\_\_\_\_

Title ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

Business address (including room or suite no.) \_\_\_\_\_

Identifying number

City or town, state, and ZIP code \_\_\_\_\_

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

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

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

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

Name of charitable organization (donee)	Employer identification number
<input type="checkbox"/> Desc <input type="checkbox"/> Code	<input type="checkbox"/>
Address (number, street, and room or suite no.)	City or town, state, and ZIP code
Authorized signature	Title <span style="float:right;">Date</span>

### Mortgage Interest Credit

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

► Information about Form 8396 and its instructions is at [www.irs.gov/form8396](http://www.irs.gov/form8396).  
► Attach to Form 1040 or 1040NR.

Name(s) shown on your tax return	Your social security number
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Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

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

**Part I Current Year Mortgage Interest Credit**

1 Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . . . .	1		
2 Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . Do not enter the interest rate on your home mortgage . . . . .	2		%
3 If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter . <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	3	■	
4 Enter any 2012 credit carryforward from line 16 of your 2014 Form 8396 . . . . .	4	■	
5 Enter any 2013 credit carryforward from line 14 of your 2014 Form 8396 . . . . .	5	■	
6 Enter any 2014 credit carryforward from line 17 of your 2014 Form 8396 . . . . .	6	■	
7 Add lines 3 through 6 . . . . .	7	■	
8 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .	8	■	
9 <b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8396" in the space next to that box . . . . .	9	■	

**Part II Mortgage Interest Credit Carryforward to 2016.** (Complete **only** if line 9 is less than line 7.)

10 Add lines 3 and 4 . . . . .	10		
11 Enter the amount from line 7. . . . .	11		
12 Enter the <b>larger</b> of line 9 or line 10. . . . .	12		
13 Subtract line 12 from line 11 . . . . .	13		
14 <b>2014 credit carryforward to 2016.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	14		
15 Subtract line 14 from line 13 . . . . .	15		
16 <b>2013 credit carryforward to 2016.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	16		
17 <b>2015 credit carryforward to 2016.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	17		

## Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).

Name(s) shown on return

Identifying number

### Part I 2015 Passive Activity Loss

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

<b>Rental Real Estate Activities With Active Participation</b> (For the definition of active participation, see <b>Special Allowance for Rental Real Estate Activities</b> in the instructions.)						
1a	Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	1a	[Red Box]			
1b	Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	1b	( [Red Box] )			
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	1c	( [Red Box] )			
1d	Combine lines 1a, 1b, and 1c . . . . .	1d		[Red Box]		
<b>Commercial Revitalization Deductions From Rental Real Estate Activities</b>						
2a	Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	2a	( [Red Box] )			
2b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	2b	( [Red Box] )			
2c	Add lines 2a and 2b . . . . .	2c		( [Red Box] )		
<b>All Other Passive Activities</b>						
3a	Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	3a	[Red Box]			
3b	Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	3b	( [Red Box] )			
3c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	3c	( [Red Box] )			
3d	Combine lines 3a, 3b, and 3c . . . . .	3d		[Red Box]		
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used . . . . .	4		[Red Box]		

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

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

### Part II Special Allowance for Rental Real Estate Activities With Active Participation

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

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

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

### Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

### Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total . . . . .	15	[Red Box]			
16	<b>Total losses allowed from all passive activities for 2015.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .	16		[Red Box]		

## Low-Income Housing Credit

OMB No. 1545-0984

▶ **Attach to your tax return.**  
 ▶ Information about Form 8586 is available at [www.irs.gov/form8586](http://www.irs.gov/form8586).

Attachment  
 Sequence No. **36a**

Name(s) shown on return

Identifying number

### Part I Buildings Placed in Service Before 2008

<b>1</b> Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ▶ <span style="float: right; border-bottom: 1px solid black; width: 100px; text-align: right;">  </span>			
<b>2</b> Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.  (i) _____ (ii) _____ (iii) _____ (iv) _____			
<b>3</b> Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . . . .	<b>3</b>		
<b>4</b> Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .	<b>4</b>		
<b>5</b> Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c) . . . . .	<b>5</b>		
<b>6</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>6</b>		
<b>7</b> Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c) . . . . .	<b>7</b>		

### Part II Buildings Placed in Service After 2007

<b>8</b> Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ▶ _____			
<b>9</b> Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.  (i) _____ (ii) _____ (iii) _____ (iv) _____			
<b>10</b> Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . . . .	<b>10</b>		
<b>11</b> Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . . .	<b>11</b>		
<b>12</b> Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c) . . . . .	<b>12</b>		
<b>13</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>13</b>		
<b>14</b> Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c) . . . . .	<b>14</b>		

**For Paperwork Reduction Act Notice, see General Instructions.**

Cat. No. 639871

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

## Nondeductible IRAs

OMB No. 1545-0074

▶ Information about Form 8606 and its separate instructions is at [www.irs.gov/form8606](http://www.irs.gov/form8606).  
 ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

**2015**  
 Attachment  
 Sequence No. **48**

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

<b>Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return</b>	Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.		
	Foreign country name	Foreign province/state/county	Foreign postal code

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

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

- You made nondeductible contributions to a traditional IRA for 2015.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2015 **and** you made nondeductible contributions to a traditional IRA in 2015 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2015 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2015 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2015, including those made for 2015 from January 1, 2016, through April 18, 2016 (see instructions)	<b>1</b>						
<b>2</b>	Enter your total basis in traditional IRAs (see instructions)	<b>2</b>						
<b>3</b>	Add lines 1 and 2	<b>3</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 2px;"> <b>In 2015, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </td> <td style="width: 10%; text-align: center;"> <b>No</b> </td> <td style="width: 10%; text-align: center;"> <b>Yes</b> </td> <td style="width: 50%;">                 Enter the amount from line 3 on line 14. Do not complete the rest of Part I.                  Go to line 4.             </td> </tr> </table>	<b>In 2015, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b>	<b>No</b>	<b>Yes</b>	Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Go to line 4.			
<b>In 2015, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b>	<b>No</b>	<b>Yes</b>	Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Go to line 4.					
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2016, through April 18, 2016	<b>4</b>						
<b>5</b>	Subtract line 4 from line 3	<b>5</b>						
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2015, plus any outstanding rollovers (see instructions)	<b>6</b>						
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2015. <b>Do not</b> include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	<b>7</b>						
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2015. <b>Do not</b> include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	<b>8</b>						
<b>9</b>	Add lines 6, 7, and 8	<b>9</b>						
<b>10</b>	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	<b>10</b>	×					
<b>11</b>	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	<b>11</b>						
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	<b>12</b>						
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions	<b>13</b>						
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2015 and earlier years</b>	<b>14</b>						
<b>15</b>	<b>Taxable amount.</b> Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	<b>15</b>						
	<b>Note.</b> You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).							

**Part II 2015 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2015 (excluding any portion you recharacterized).

<b>16</b>	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2015. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2015 or 2016 (see instructions)	<b>16</b>		
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	<b>17</b>		
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	<b>18</b>		

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2015. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2015, including any qualified first-time homebuyer distributions (see instructions)	<b>19</b>		
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-	<b>21</b>		
<b>22</b>	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, <b>stop here</b>	<b>22</b>		
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	<b>23</b>		
<b>24</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	<b>24</b>		
<b>25</b>	<b>Taxable amount.</b> Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	<b>25</b>		

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

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

Your signature
  Date

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

# Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

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

Attachment  
 Sequence No. **36**

Name(s) shown on return

Identifying number

## Part I Compliance Information

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

## Part II Computation of Credit

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

## Tax for Certain Children Who Have Unearned Income

OMB No. 1545-0074

2015

Attachment  
 Sequence No. **33**

▶ **Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.**  
 ▶ **Information about Form 8615 and its separate instructions is at [www.irs.gov/form8615](http://www.irs.gov/form8615).**

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

<b>A</b> Parent's name (first, initial, and last). <b>Caution:</b> See instructions before completing.	<b>B</b> Parent's social security number
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**C** Parent's filing status (check one):  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

### Part I Child's Net Unearned Income

1 Enter the child's unearned income (see instructions) . . . . .	<b>1</b>	[Red Box]	
2 If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$2,100. Otherwise, see instructions . . . . .	<b>2</b>	[Red Box]	
3 Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return . . . . .	<b>3</b>	[Red Box]	
4 Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions . . . . .	<b>4</b>	[Red Box]	
5 Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return . . . . .	<b>5</b>	[Red Box]	

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

6 Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions . . . . .	<b>6</b>	[Red Box]	
7 Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above . . . . .	<b>7</b>	[Red Box]	
8 Add lines 5, 6, and 7 (see instructions) . . . . .	<b>8</b>	[Red Box]	
9 Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶	<b>9</b>	[Red Box]	
10 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . . ▶	<b>10</b>	[Red Box]	
11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b> . . . . .	<b>11</b>	[Red Box]	
12a Add lines 5 and 7 . . . . . <span style="float: right; border: 1px solid black; padding: 2px;">12a</span> [Red Box]	<b>12a</b>	[Red Box]	
<b>b</b> Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>12b</b>	[Red Box] x .	
13 Multiply line 11 by line 12b . . . . .	<b>13</b>	[Red Box]	

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

14 Subtract line 5 from line 4 . . . . . <span style="float: right; border: 1px solid black; padding: 2px;">14</span> [Red Box]	<b>14</b>	[Red Box]	
15 Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶	<b>15</b>	[Red Box]	
16 Add lines 13 and 15 . . . . .	<b>16</b>	[Red Box]	
17 Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶	<b>17</b>	[Red Box]	
18 Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions . . . . .	<b>18</b>	[Red Box]	

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

▶ Information about Form 8801 and its separate instructions is at [www.irs.gov/form8801](http://www.irs.gov/form8801).  
▶ Attach to Form 1040, 1040NR, or 1041.

Identifying number

### Part I Net Minimum Tax on Exclusion Items

<b>1</b>	Combine lines 1, 6, and 10 of your 2014 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	█	
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	█	
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	( █ )	
<b>4</b>	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$242,450 and you were married filing separately for 2014, see instructions . . . . .	<b>4</b>	█	
<b>5</b>	Enter: \$82,100 if married filing jointly or qualifying widow(er) for 2014; \$52,800 if single or head of household for 2014; or \$41,050 if married filing separately for 2014. Estates and trusts, enter \$23,500	<b>5</b>	█	
<b>6</b>	Enter: \$156,500 if married filing jointly or qualifying widow(er) for 2014; \$117,300 if single or head of household for 2014; or \$78,250 if married filing separately for 2014. Estates and trusts, enter \$78,250 . . . . .	<b>6</b>	█	
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	█	
<b>8</b>	Multiply line 7 by 25% (0.25). . . . .	<b>8</b>	█	
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2014, see instructions	<b>9</b>	█	
<b>10</b>	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .	<b>10</b>	█	
<b>11</b>	<ul style="list-style-type: none"> <li>• If <b>for 2014</b> you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>• If <b>for 2014</b> you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$182,500 or less (\$91,250 or less if married filing separately for 2014), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,650 (\$1,825 if married filing separately for 2014) from the result. Form 1040NR filers, see instructions.</li> </ul>	<b>11</b>	Pt. III indicator █	
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	█	
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	█	
<b>14</b>	Enter the amount from your 2014 Form 6251, line 34, or 2014 Form 1041, Schedule I, line 55 . . . . .	<b>14</b>	█	
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>	█	

<b>Part II Minimum Tax Credit and Carryforward to 2016</b>			
<b>16</b>	Enter the amount from your 2014 Form 6251, line 35, or 2014 Form 1041, Schedule I, line 56 . . . . .	<b>16</b>	
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	
<b>19</b>	<b>2014 credit carryforward.</b> Enter the amount from your 2014 Form 8801, line 26 . . . . .	<b>19</b>	
<b>20</b>	Enter your 2014 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>	
<b>22</b>	Enter your 2015 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	
<b>23</b>	Enter the amount from your 2015 Form 6251, line 33, or 2015 Form 1041, Schedule I, line 54 . . . . .	<b>23</b>	
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	
<b>25</b>	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2015 Form 1040, line 54 (check box <b>b</b> ); Form 1040NR, line 51 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . . . .	<b>25</b>	
<b>26</b>	<b>Credit carryforward to 2016.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>26</b>	

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

**Caution:** If you didn't complete the 2014 Qualified Dividends and Capital Gain Tax Worksheet, the 2014 Schedule D Tax Worksheet, or Part V of the 2014 Schedule D (Form 1041), see the instructions before completing this part.\*

**27** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2014, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . .

**Caution:** If for **2014** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

**28** Enter the amount from line 6 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2014 Schedule D Tax Worksheet, or the amount from line 26 of the 2014 Schedule D (Form 1041), whichever applies\* . . . . .

**If you figured your 2014 tax using the 2014 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.**

**29** Enter the amount from line 19 of your 2014 Schedule D (Form 1040), or line 18b, column (2), of the 2014 Schedule D (Form 1041) . . . . .

**30** Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2014 Schedule D Tax Worksheet . . . . .

**31** Enter the **smaller** of line 27 or line 30 . . . . .

**32** Subtract line 31 from line 27 . . . . .

**33** If line 32 is \$182,500 or less (\$91,250 or less if married filing separately for 2014), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,650 (\$1,825 if married filing separately for 2014) from the result. Form 1040NR filers, see instructions . . . . . ▶

**34** Enter:

- \$73,800 if married filing jointly or qualifying widow(er) for 2014,
- \$36,900 if single or married filing separately for 2014,
- \$49,400 if head of household for 2014, or
- \$2,500 for an estate or trust.

Form 1040NR filers, see instructions.

**35** Enter the amount from line 7 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2014 Schedule D Tax Worksheet, or the amount from line 27 of the 2014 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2014 Schedule D (Form 1041), enter the amount from your 2014 Form 1040, line 43, or 2014 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . .

**36** Subtract line 35 from line 34. If zero or less, enter -0- . . . . .

**37** Enter the **smaller** of line 27 or line 28 . . . . .

**38** Enter the **smaller** of line 36 or line 37 . . . . .

**39** Subtract line 38 from line 37 . . . . .

**40** Enter:

- \$406,750 if single for 2014,
- \$228,800 if married filing separately for 2014,
- \$457,600 if married filing jointly or qualifying widow(er) for 2014,
- \$432,200 if head of household for 2014, or
- \$12,150 for an estate or trust.

Form 1040NR filers, see instructions.

**41** Enter the amount from line 36 . . . . .

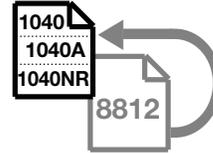
**42** Form 1040 filers, enter the amount from line 7 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2014 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2014 Schedule D (Form 1041) or line 18 of your 2014 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2014 Schedule D (Form 1041), enter the amount from your 2014 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . .

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\* The 2014 Qualified Dividends and Capital Gain Tax Worksheet is in the 2014 Instructions for Form 1040. The 2014 Schedule D Tax Worksheet is in the 2014 Instructions for Schedule D (Form 1040) (or the 2014 Instructions for Schedule D (Form 1041)).

**SCHEDULE 8812**  
**(Form 1040A or 1040)**

# Child Tax Credit



OMB No. 1545-0074

**2015**

Attachment  
Sequence No. 47

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**  
▶ **Information about Schedule 8812 and its separate instructions is at**  
**[www.irs.gov/schedule8812](http://www.irs.gov/schedule8812).**

Name(s) shown on return

Your social security number

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



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

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

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

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

**Part II Additional Child Tax Credit Filers**

<p><b>1</b> If you file Form 2555 or 2555-EZ <b>stop</b> here, you cannot claim the additional child tax credit.</p> <p>If you are required to use the worksheet in Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:</p> <p><b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).</p> <p><b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).</p> <p><b>1040NR filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).</p>	<b>1</b>	<input checked="" type="checkbox"/>	
<p><b>2</b> Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49 . . . . .</p>	<b>2</b>	<input checked="" type="checkbox"/>	
<p><b>3</b> Subtract line 2 from line 1. If zero, <b>stop</b>; you cannot take this credit . . . . .</p>	<b>3</b>	<input checked="" type="checkbox"/>	
<p><b>4a</b> Earned income (see separate instructions) . . . . .</p>	<b>4a</b>	<input checked="" type="checkbox"/>	
<p><b>b</b> Nontaxable combat pay (see separate instructions) . . . . .</p>	<b>4b</b>	<input checked="" type="checkbox"/>	
<p><b>5</b> Is the amount on line 4a more than \$3,000? <input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> <b>Yes.</b> Subtract \$3,000 from the amount on line 4a. Enter the result . . . . .</p>	<b>5</b>	<input checked="" type="checkbox"/>	
<p><b>6</b> Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . <b>Next.</b> Do you have three or more qualifying children? <input type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the <b>smaller</b> of line 3 or line 6 on line 13. <input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.</p>	<b>6</b>	<input checked="" type="checkbox"/>	

**Part III Certain Filers Who Have Three or More Qualifying Children**

**7** Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions . . . . .

**8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62.

**1040A filers:** Enter -0-.

**1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.

**9** Add lines 7 and 8 . . . . .

**10 1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 71.

**1040A filers:** Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).

**1040NR filers:** Enter the amount from Form 1040NR, line 67.

**11** Subtract line 10 from line 9. If zero or less, enter -0- . . . . .

**12** Enter the **larger** of line 6 or line 11 . . . . .

**Next**, enter the **smaller** of line 3 or line 12 on line 13.

<b>7</b>		■							
<b>8</b>		■							
<b>9</b>		■							
<b>10</b>		■							
<b>11</b>								■	
<b>12</b>								■	

**Part IV Additional Child Tax Credit**

**13** This is your additional child tax credit . . . . .

**13** ■

<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>1040</b>  <b>1040A</b>  <b>1040NR</b> </div>	Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.
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## Parents' Election To Report Child's Interest and Dividends

▶ Information about Form 8814 and its instructions is at [www.irs.gov/form8814](http://www.irs.gov/form8814).  
▶ Attach to parents' Form 1040 or Form 1040NR.

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

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

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

<b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	<input type="checkbox"/>	
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	<b>1b</b>	<input type="checkbox"/>	
<b>2a</b> Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	<b>2a</b>	<input type="checkbox"/>	
<b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	<b>2b</b>	<input type="checkbox"/>	
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	<input type="checkbox"/>	
<b>4</b> Add lines 1a, 2a, and 3. If the total is \$2,100 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	<b>4</b>	<input type="checkbox"/>	
<b>5</b> Base amount . . . . .	<b>5</b>	<input type="checkbox"/>	
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	<input type="checkbox"/>	
<b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>			
<b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>	<input type="checkbox"/>	
<b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	<input type="checkbox"/>	
<b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	<input type="checkbox"/>	
<b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	<input type="checkbox"/>	
<b>11</b> Add lines 9 and 10 . . . . .	<b>11</b>	<input type="checkbox"/>	
<b>12</b> Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . .	<b>12</b>	<input type="checkbox"/>	

### Part II Tax on the First \$2,100 of Child's Interest and Dividends

<b>13</b> Amount not taxed . . . . .	<b>13</b>	<input type="checkbox"/>	
<b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0- . . . . .	<b>14</b>	<input type="checkbox"/>	
<b>15 Tax.</b> Is the amount on line 14 less than \$1,050? <input type="checkbox"/> <b>No.</b> Enter \$105 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	<input type="checkbox"/>	

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

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

OMB No. 1545-1190

**2015**

Attachment  
 Sequence No. **109**

▶ Attach to your tax return.  
 ▶ Information about Form 8824 and its separate instructions is at [www.irs.gov/form8824](http://www.irs.gov/form8824).

Name(s) shown on tax return

Identifying number

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

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

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

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

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

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

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

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

Your social security number

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

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

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

12	Fair market value (FMV) of other property given up . . . . .	12				
13	Adjusted basis of other property given up . . . . .	13				
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14				
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.						
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . .	15				
16	FMV of like-kind property you received . . . . .	16				
17	Add lines 15 and 16 . . . . .	17				
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18				
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19				
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20				
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . . . . .	21				
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	22				
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23				
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24				
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25				

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

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

26	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> 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	<b>Realized gain.</b> 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	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37				
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38				

## Expenses for Business Use of Your Home

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

▶ **Information about Form 8829 and its separate instructions is at [www.irs.gov/form8829](http://www.irs.gov/form8829).**

Name(s) of proprietor(s)

Your social security number

### Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	<b>1</b>			
2 Total area of home	<b>2</b>			
3 Divide line 1 by line 2. Enter the result as a percentage	<b>3</b>			%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>				
4 Multiply days used for daycare during year by hours used per day	<b>4</b>		hr.	
5 Total hours available for use during the year (365 days x 24 hours) (see instructions)	<b>5</b>		hr.	
6 Divide line 4 by line 5. Enter the result as a decimal amount	<b>6</b>			
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	<b>7</b>			%

### Part II Figure Your Allowable Deduction

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

### Part III Depreciation of Your Home

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

### Part IV Carryover of Unallowed Expenses to 2016

42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-				
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	<b>43</b>			

## Qualified Electric Vehicle Credit

OMB No. 1545-1374

▶ **Attach to your tax return.**

▶ **Information about Form 8834 and its instructions is at [www.irs.gov/form8834](http://www.irs.gov/form8834).**

Attachment  
 Sequence No. **111**

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

<b>1</b> Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)	<b>1</b>	█	
<b>2</b> 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. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.	<b>2</b>		
<b>3</b> Credits that reduce regular tax before the qualified electric vehicle credit: <b>a</b> Foreign tax credit . . . . . <b>3a</b> █			
<b>b</b> Certain allowable credits (see instructions) . . . . . <b>3b</b> █			
<b>c</b> Add lines 3a and 3b . . . . . <b>3c</b> █	<b>3c</b>	█	
<b>4</b> Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7 . . . . .	<b>4</b>	█	
<b>5</b> Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	<b>5</b>	█	
<b>6</b> Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7 . . . . .	<b>6</b>	█	
<b>7</b> <b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 1 or line 6. Report this amount on Form 1040, line 54; Form 1040NR, line 51; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions . . . . . ▶	<b>7</b>	█	

**Qualified Adoption Expenses**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or 1040NR.**

Attachment  
Sequence No. **38**

▶ **For information about Form 8839 and its separate instructions, see [www.irs.gov/form8839](http://www.irs.gov/form8839).**

Name(s) shown on return

Your social security number

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

1	(a) Child's name		(b) Child's year of birth	Check if child was—			(f) Child's identifying number	(g) Check if adoption became final in 2015 or earlier
	First	Last		(c) born before 1998 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1			█	█	█	█	█	█
Child 2			█	█	█	█	█	█
Child 3			█	█	█	█	█	█

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

**Part II Adoption Credit**

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child . . . . .				2
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	█	█	█	3
4 Subtract line 3 from line 2 . . . . .				4
5 <b>Qualified adoption expenses</b> (see instructions) . . . . .	█	█	█	5
<b>Caution.</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2015.				
6 Enter the <b>smaller</b> of line 4 or line 5 . . . . .	█	█	█	6
7 Enter modified adjusted gross income (see instructions) . . . . .				7
8 Is line 7 more than \$201,010? <input type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> <b>Yes.</b> Subtract \$201,010 from line 7 . . . . .				8
9 Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .				9
10 Multiply each amount on line 6 by line 9 . . . . .				10
11 Subtract line 10 from line 6 . . . . .	█	█	█	11
12 Add the amounts on line 11 . . . . .				12
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2014 Form 8839 instructions . . . . .				13
14 Add lines 12 and 13 . . . . .				14
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions . . . . .				15
16 <b>Adoption Credit.</b> Enter the smaller of line 14 or line 15 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8839" in the space next to box <b>c</b> . If line 15 is smaller than line 14, you may have a credit carryforward (see instructions) . . . . .				16

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

**Part III Employer-Provided Adoption Benefits**

	Child 1	Child 2	Child 3		
<b>17</b> Maximum exclusion per child	<b>17</b>				
<b>18</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	<b>18</b>				
	<b>19</b>				
<b>19</b> Subtract line 18 from line 17	<b>19</b>				
<b>20</b> Employer-provided adoption benefits you received in 2015. This amount should be shown in box 12 of your 2015 Form(s) W-2 with code <b>T</b> . . . . .	<b>20</b>				
<b>21</b> Add the amounts on line 20 . . . . .	<b>21</b>				
<b>22</b> Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2015, enter the amount from line 19	<b>22</b>				
<b>23</b> Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>23</b>				
<b>24</b> Is line 23 more than \$201,010? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> <b>Yes.</b> Subtract \$201,010 from line 23	<b>24</b>				
	<b>25</b>				
<b>25</b> Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	<b>25</b>				×
<b>26</b> Multiply each amount on line 22 by line 25 . . . . .	<b>26</b>				
<b>27 Excluded benefits.</b> Subtract line 26 from line 22 . . . . .	<b>27</b>				
<b>28</b> Add the amounts on line 27 . . . . .	<b>28</b>				
<b>29 Taxable benefits.</b> Is line 28 more than line 21? <input type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	<b>29</b>				

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



- You paid adoption expenses in 2014, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2014.
- The total adoption expenses you paid in 2015 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2015 or earlier.
- You adopted a child with special needs and the adoption became final in 2015.

**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](http://www.irs.gov/form8846).

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.

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>	<input type="checkbox"/>	
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>	<input type="checkbox"/>	
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>	<input type="checkbox"/>	
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$118,500, see instructions and check here <b>SSTIPCAP</b> ▶ <input type="checkbox"/>	<b>4</b>	<input type="checkbox"/>	
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>	<input type="checkbox"/>	
<b>6</b>	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 . . . . .	<b>6</b>	<input type="checkbox"/>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2015)

## Archer MSAs and Long-Term Care Insurance Contracts

▶ Information about Form 8853 and its separate instructions is available at [www.irs.gov/form8853](http://www.irs.gov/form8853).  
 ▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return	Social security number of MSA account holder. If both spouses have MSAs, see instructions ▶
-------------------------	---

**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

**Part I Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

<b>1</b>	Total employer contributions to your Archer MSA(s) for 2015 . . . . .	<b>1</b>		
<b>2</b>	Archer MSA contributions you made for 2015, including those made from January 1, 2016, through April 18, 2016, that were for 2015. Do not include rollovers (see instructions) . . . . .	<b>2</b>	-	
<b>3</b>	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions . . . . .	<b>3</b>	-	
<b>4</b>	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .	<b>4</b>	-	
<b>5</b>	<b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount . . . . .	<b>5</b>	-	

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax (see instructions).

**Part II Archer MSA Distributions**

<b>6a</b>	Total distributions you and your spouse received in 2015 from all Archer MSAs (see instructions) . . . . .	<b>6a</b>		
<b>b</b>	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see instructions) . . . . .	<b>6b</b>	-	
<b>c</b>	Subtract line 6b from line 6a . . . . .	<b>6c</b>	-	
<b>7</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>7</b>	-	
<b>8</b>	<b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount . . . . .	<b>8</b>	-	
<b>9a</b>	If any of the distributions included on line 8 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input checked="" type="checkbox"/>	<b>9a</b>	-	
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box . . . . .	<b>9b</b>	-	

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2015 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

<b>10</b>	Total distributions you received in 2015 from all Medicare Advantage MSAs (see instructions) . . . . .	<b>10</b>		
<b>11</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>11</b>	-	
<b>12</b>	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . .	<b>12</b>	-	
<b>13a</b>	If any of the distributions included on line 12 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see instructions), check here . . . . . ▶ <input checked="" type="checkbox"/>	<b>13a</b>	-	
<b>b</b>	<b>Additional 50% tax.</b> Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2014. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box . . . . .	<b>13b</b>	-	

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** in the instructions before completing this section.

If more than one Section C is attached, check here . . . . .

**14a** Name of insured ▶ . . . . . **b** Social security number of insured ▶ . . . . .

**15** In 2015, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . .  Yes  No

**16** Was the insured a terminally ill individual? . . . . .  Yes  No

**Note:** If "Yes" and the **only** payments you received in 2015 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

**17** Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked . . . . . **17**

**Caution: Do not** use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts . . . . . **18**

**19** Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions) . . . . . **19**

**20** Add lines 18 and 19 . . . . . **20**

**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

**21** Multiply \$330 by the number of days in the LTC period . . . . . **21**

**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) . . . . . **22**

**23** Enter the **larger** of line 21 or line 22 . . . . . **23**

**24** Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . . **24**

**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.

**25** Per diem limitation. Subtract line 24 from line 23 . . . . . **25**

**26 Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount . . . . . **26**

Name(s) shown on return

Your social security number



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

**Part I Refundable American Opportunity Credit**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . . .	<b>1</b>		
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>2</b>		
<b>3</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>4</b>		
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>5</b>		
<b>6</b>	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 . . . . . • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>6</b>		
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>cannot</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box . . . . .	<b>7</b>		
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below. . . . .	<b>8</b>		

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	<b>9</b>		
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . .	<b>10</b>		
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . . . .	<b>11</b>		
<b>12</b>	Multiply line 11 by 20% (.20) . . . . .	<b>12</b>		
<b>13</b>	Enter: \$130,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er) . . . . .	<b>13</b>		
<b>14</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>14</b>		
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	<b>15</b>		
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>16</b>		
<b>17</b>	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>17</b>		
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	<b>18</b>		
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33 . . . . .	<b>19</b>		

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

Cat. No. 25379M

Form **8863** (2015)

Name(s) shown on return

Your social security number



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

**Part III Student and Educational Institution Information**  
See instructions.

<p><b>20</b> Student name (as shown on page 1 of your tax return)</p>	<p><b>21</b> Student social security number (as shown on page 1 of your tax return)</p>
<p><b>22</b> Educational institution information (see instructions)</p> <p><b>a.</b> Name of first educational institution</p>	<p><b>b.</b> Name of second educational institution (if any)</p>
<p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>	<p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>
<p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2015? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2015? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>If you checked "No" in <b>both (2) and (3)</b>, skip <b>(4)</b>.</p> <p><b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b>, enter the institution's federal identification number (from Form 1098-T).</p>	<p>If you checked "No" in <b>both (2) and (3)</b>, skip <b>(4)</b>.</p> <p><b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b>, enter the institution's federal identification number (from Form 1098-T).</p>
<p><b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2015?</p>	<p><input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.</p>
<p><b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2015 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)</p>	<p><input type="checkbox"/> Yes — Go to line 25. <input checked="" type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.</p>
<p><b>25</b> Did the student complete the first 4 years of postsecondary education before 2015 (see instructions)?</p>	<p><input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.</p>
<p><b>26</b> Was the student convicted, before the end of 2015, of a felony for possession or distribution of a controlled substance?</p>	<p><input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>



**You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.**

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Do not enter more than \$4,000</b> . . . . .	<b>27</b>	
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>	
<b>29</b> Multiply line 28 by 25% (.25) . . . . .	<b>29</b>	
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . .	<b>30</b>	

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>	
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## Paid Preparer's Earned Income Credit Checklist

▶ **To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.**  
 ▶ **Information about Form 8867 and its separate instructions is at [www.irs.gov/form8867](http://www.irs.gov/form8867).**

Taxpayer name(s) shown on return

Taxpayer's social security number

For the definitions of **Qualifying Child** and **Earned Income**, see **Pub. 596**.

### Part I All Taxpayers

<p><b>1</b> Enter preparer's name and PTIN ▶ _____</p>	
<p><b>2</b> Is the taxpayer's filing status married filing separately? . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 2, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>3</b> Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"No"</b> on line 3, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>4</b> Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)? . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 4, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>5a</b> Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2015? . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>b</b> Is the taxpayer's filing status married filing jointly? . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 5a and <b>"No"</b> on line 5b, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>6</b> Is the taxpayer's <b>investment income</b> more than \$3,400? See the instructions before answering.</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 6, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>7</b> Could the taxpayer be a <b>qualifying child</b> of another person for 2015? If the taxpayer's filing status is married filing jointly, check <b>"No."</b> Otherwise, see instructions before answering . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 7, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, go to Part II or Part III, whichever applies.</p>	<p><input checked="" type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b></p>

**For Paperwork Reduction Act Notice, see separate instructions.**

**Part II Taxpayers With a Child**

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

	Child 1	Child 2	Child 3
<b>8</b> Child's name . . . . .			
<b>9</b> Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>10</b> Was the child unmarried at the end of 2015? If the child was married at the end of 2015, see the instructions before answering . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>11</b> Did the child live with the taxpayer in the United States for over half of 2015? See the instructions before answering . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>12</b> Was the child (at the end of 2015)— • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a student (defined in the instructions), and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or • Any age and permanently and totally disabled? . . . . . ▶ If you checked " <b>Yes</b> " on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked " <b>No</b> " on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>13a</b> Do you or the taxpayer know of another person who could check " <b>Yes</b> " on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering.) . . . . . ▶ If you checked " <b>No</b> " on line 13a, go to line 14. Otherwise, go to line 13b.	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b> Enter the child's relationship to the other person(s) . . . . .			
<b>c</b> Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering . . . . . ▶ If you checked " <b>Yes</b> " on line 13c, go to line 14. If you checked " <b>No</b> ," the taxpayer <b>cannot</b> take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the <b>Note</b> at the bottom of this page. If you checked " <b>Don't know</b> ," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the <b>Note</b> at the bottom of this page.	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>Don't know</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>Don't know</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>Don't know</b>
<b>14</b> Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes? See the instructions before answering . . . . . ▶ If you checked " <b>No</b> " on line 14, the taxpayer <b>cannot</b> take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the <b>Note</b> at the bottom of this page. If you checked " <b>Yes</b> " on line 14, continue.	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>15</b> Are the taxpayer's <b>earned income</b> and <b>adjusted gross income</b> each less than the limit that applies to the taxpayer for 2015? See instructions . . . . . ▶ If you checked " <b>No</b> " on line 15, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. If you checked " <b>Yes</b> " on line 15, the taxpayer can take the EIC. Complete <b>Schedule EIC</b> and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if <b>Form 8862</b> must be filed. Go to line 20.			<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>Note:</b> If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).			

**Part III Taxpayers Without a Qualifying Child**

<p><b>16</b> Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period.) See the instructions before answering.</p> <p>▶ If you checked "<b>No</b>" on line 16, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>17</b> Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2015? See the instructions before answering . . . . .</p> <p>▶ If you checked "<b>No</b>" on line 17, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>18</b> Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2015? If the taxpayer's filing status is married filing jointly, check "<b>No</b>". . . . .</p> <p>▶ If you checked "<b>Yes</b>" on line 18, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>19</b> Are the taxpayer's <b>earned income</b> and <b>adjusted gross income</b> each less than the limit that applies to the taxpayer for 2015? See instructions . . . . .</p> <p>▶ If you checked "<b>No</b>" on line 19, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. If you checked "<b>Yes</b>" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if <b>Form 8862</b> must be filed. Go to line 20.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>

**Part IV Due Diligence Requirements**

<p><b>20</b> Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you? . . . . .</p>	<p><input checked="" type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b></p>
<p><b>21</b> Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? . . . . .</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>22</b> If any qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child? . . . . .</p>	<p><input checked="" type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b>  <input type="checkbox"/> <b>Does not apply</b></p>
<p><b>23</b> If the answer to question 13a is "<b>Yes</b>" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child? . . . . .</p>	<p><input checked="" type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b>  <input type="checkbox"/> <b>Does not apply</b></p>
<p><b>24</b> Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering . . . . .</p> <p><b>To comply with the EIC knowledge requirement, you must not know or have reason to know that any information you used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to you or known by you, and you must make reasonable inquiries if the information furnished to you appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.</b></p>	<p><input checked="" type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b>  <input type="checkbox"/> <b>Does not apply</b></p>
<p><b>25</b> Did you document (a) the taxpayer's answer to question 22 (if applicable), (b) whether you explained the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a result, and (c) any additional questions you asked and the taxpayer's answers? . . . . .</p> <p>▶ You have complied with all the due diligence requirements if you:</p> <ol style="list-style-type: none"> <li>1. Completed the actions described on lines 20 and 21 and checked "<b>Yes</b>" on those lines,</li> <li>2. Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "<b>Yes</b>" (or "<b>Does not apply</b>") on those lines,</li> <li>3. Submit Form 8867 in the manner required, <b>and</b></li> <li>4. Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under <i>Document Retention</i>:             <ol style="list-style-type: none"> <li>a. Form 8867,</li> <li>b. The EIC worksheet(s) or your own worksheet(s),</li> <li>c. Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,</li> <li>d. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and</li> <li>e. A record of any additional questions you asked and your client's answers.</li> </ol> </li> </ol> <p>▶ You have not complied with all the due diligence requirements if you checked "<b>No</b>" on line 20, 21, 22, 23, 24, or 25. You may have to pay a \$505 penalty for each failure to comply.</p>	<p><input checked="" type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b>  <input type="checkbox"/> <b>Does not apply</b></p>

**Part V Documents Provided to You**

**26** Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

**Residency of Qualifying Child(ren)**

- |   |   |
|---|---|
| <input type="checkbox"/> <b>a</b> No qualifying child                       | <input type="checkbox"/> <b>i</b> Place of worship statement                            |
| <input type="checkbox"/> <b>b</b> School records or statement               | <input type="checkbox"/> <b>j</b> Indian tribal official statement                      |
| <input type="checkbox"/> <b>c</b> Landlord or property management statement | <input type="checkbox"/> <b>k</b> Employer statement                                    |
| <input checked="" type="checkbox"/> <b>d</b> Health care provider statement | <input type="checkbox"/> <b>l</b> Other (specify) ▼                                     |
| <input type="checkbox"/> <b>e</b> Medical records                           | _____   |
| <input type="checkbox"/> <b>f</b> Child care provider records               | _____   |
| <input type="checkbox"/> <b>g</b> Placement agency statement                | _____   |
| <input type="checkbox"/> <b>h</b> Social service records or statement       | <input type="checkbox"/> <b>m</b> Did not rely on any documents, but made notes in file |
|   | <input type="checkbox"/> <b>n</b> Did not rely on any documents                         |

**Disability of Qualifying Child(ren)**

- |   |   |
|---|---|
| <input type="checkbox"/> <b>o</b> No disabled child                               | <input type="checkbox"/> <b>s</b> Other (specify) ▼                                     |
| <input type="checkbox"/> <b>p</b> Doctor statement                                | _____   |
| <input checked="" type="checkbox"/> <b>q</b> Other health care provider statement | _____   |
| <input type="checkbox"/> <b>r</b> Social services agency or program statement     | <input type="checkbox"/> <b>t</b> Did not rely on any documents, but made notes in file |
|   | <input type="checkbox"/> <b>u</b> Did not rely on any documents                         |

**27** If a Schedule C is included with this return, identify below the information that the taxpayer provided to you and that you relied on to prepare the Schedule C. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no Schedule C, check box a.

**Documents or Other Information**

- |   |   |
|---|---|
| <input type="checkbox"/> <b>a</b> No Schedule C   | <input type="checkbox"/> <b>h</b> Bank statements                                       |
| <input type="checkbox"/> <b>b</b> Business license  | <input type="checkbox"/> <b>i</b> Reconstruction of income and expenses                 |
| <input type="checkbox"/> <b>c</b> Forms 1099  | <input type="checkbox"/> <b>j</b> Other (specify) ▼                                     |
| <input checked="" type="checkbox"/> <b>d</b> Records of gross receipts provided by taxpayer | _____   |
| <input type="checkbox"/> <b>e</b> Taxpayer summary of income                                | _____   |
| <input type="checkbox"/> <b>f</b> Records of expenses provided by taxpayer                  | <input type="checkbox"/> <b>k</b> Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> <b>g</b> Taxpayer summary of expenses                              | <input type="checkbox"/> <b>l</b> Did not rely on any documents                         |

# Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040, Form 1040A, or Form 1040NR.  
 ► Information about Form 8880 and its instructions is at [www.irs.gov/form8880](http://www.irs.gov/form8880).

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



- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,500 (\$45,750 if head of household; \$61,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1998, **(b)** is claimed as a dependent on someone else's 2015 tax return, or **(c)** was a **student** (see instructions).

	(a) You		(b) Your spouse	
1 Traditional and Roth IRA contributions for 2015. <b>Do not</b> include rollover contributions . . . . .		█		█
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2015 (see instructions) . . . . .		█		█
3 Add lines 1 and 2 . . . . .		█		█
4 Certain distributions received <b>after</b> 2012 and <b>before</b> the due date (including extensions) of your 2015 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . .		█		█
5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .		█		█
6 In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .		█		█
7 Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .				█
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .		█		
9 Enter the applicable decimal amount shown below:				

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$18,250	.5	.5	.5
\$18,250	\$19,750	.5	.5	.2
\$19,750	\$27,375	.5	.5	.1
\$27,375	\$29,625	.5	.2	.1
\$29,625	\$30,500	.5	.1	.1
\$30,500	\$36,500	.5	.1	.0
\$36,500	\$39,500	.2	.1	.0
\$39,500	\$45,750	.1	.1	.0
\$45,750	\$61,000	.1	.0	.0
\$61,000	---	.0	.0	.0

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

10 Multiply line 7 by line 9 . . . . .				█
11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .				█
12 <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48 . . . . .				█

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



# Health Savings Accounts (HSAs)

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 8889 and its separate instructions is available at [www.irs.gov/form8889](http://www.irs.gov/form8889).  
▶ Attach to Form 1040 or Form 1040NR.

**2015**  
Attachment  
Sequence No. **53**

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

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

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

		Self-only	Family
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2015 (see instructions).	<input type="checkbox"/>	<input type="checkbox"/>
2	HSA contributions you made for 2015 (or those made on your behalf), including those made from January 1, 2016, through April 18, 2016, that were for 2015. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	█	
3	If you were under age 55 at the end of 2015, and on the first day of <b>every</b> month during 2015, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,350 (\$6,650 for family coverage). <b>All others</b> , see the instructions for the amount to enter	█	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2015 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2015, also include any amount contributed to your spouse's Archer MSAs	█	
5	Subtract line 4 from line 3. If zero or less, enter -0-	█	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2015, see the instructions for the amount to enter	█	
7	If you were age 55 or older at the end of 2015, married, and you or your spouse had family coverage under an HDHP at any time during 2015, enter your additional contribution amount (see instructions)	█	
8	Add lines 6 and 7	█	
9	Employer contributions made to your HSAs for 2015	█	
10	Qualified HSA funding distributions	█	
11	Add lines 9 and 10	█	
12	Subtract line 11 from line 8. If zero or less, enter -0-	█	
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	█	

**Caution:** If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2015 from all HSAs (see instructions)	█	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	█	
c	Subtract line 14b from line 14a	█	
15	Qualified medical expenses paid using HSA distributions (see instructions)	█	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	█	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here <input type="checkbox"/>		
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	█	

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

Cat. No. 37621P

Form **8889** (2015)

**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

<b>18</b>	Last-month rule . . . . .	<b>18</b>		
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>		
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .	<b>20</b>		
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>		

Form **8889** (2015)

# 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
<b>Note.</b> 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.			
<b>1</b> Domestic production gross receipts (DPGR)			
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3			
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions)			
<b>4</b> 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			
<b>5</b> Add lines 2 through 4			
<b>6</b> Subtract line 5 from line 1			
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)			
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10			
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions)			
<b>10a Oil-related qualified production activities income.</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here			
<b>b Qualified production activities income.</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22			
<b>11</b> 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)			
<b>12</b> 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			
<b>13</b> Enter 9% of line 12			
<b>14a</b> Enter the smaller of line 10a or line 12			
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3%			
<b>15</b> Subtract line 14b from line 13			
<b>16</b> Form W-2 wages (see instructions)			
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20			
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions)			
<b>20</b> Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18			
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20			
<b>22</b> Enter the smaller of line 15 or line 21			
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			
<b>24</b> Expanded affiliated group allocation (see instructions)			
<b>25</b> 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			

**Alternative Motor Vehicle Credit**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8910 and its separate instructions is at [www.irs.gov/form8910](http://www.irs.gov/form8910).

Name(s) shown on return	Identifying number
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**Note.**

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		(a) Vehicle 1	(b) Vehicle 2
<b>1</b>	Year, make, and model of vehicle . . . . .		
<b>2</b>	Vehicle identification number (see instructions) . . . . .		
<b>3</b>	Enter date vehicle was placed in service (MM/DD/YYYY)	/ /	/ /
<b>4</b>	<b>Tentative credit</b> (see instructions for amount to enter)		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II. **ADDITIONAL FORM 8910**

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>5</b>	Business/investment use percentage (see instructions)		%		%
<b>6</b>	Multiply line 4 by line 5 . . . . .				
<b>7</b>	Add columns (a) and (b) on line 6 . . . . .				
<b>8</b>	Alternative motor vehicle credit from partnerships and S corporations (see instructions)				
<b>9</b>	<b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r . . . . .				

**Part III Credit for Personal Use Part of Vehicle**

<b>10</b>	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 . . . . .				
<b>11</b>	Add columns (a) and (b) on line 10 . . . . .				
<b>12</b>	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45 . . . . .				
<b>13</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .				
<b>14</b>	Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .				
<b>15</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 11 or line 14 here and on Form 1040, line 54 (or Form 1040NR, line 51). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions . . . . .				

For Paperwork Reduction Act Notice, see separate instructions.

# Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

**2015**  
 Attachment  
 Sequence No. **151**

▶ Attach to your tax return.

▶ Information about Form 8911 and its instructions is at [www.irs.gov/form8911](http://www.irs.gov/form8911).

Name(s) shown on return	Identifying number
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## 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 <b>What's New</b> in the instructions)	1		
---	---	--	--

## Part II Credit for Business/Investment Use Part of Refueling Property

2 Business/investment use part (see instructions)	2		
3 Section 179 expense deduction (see instructions)	3		
4 Subtract line 3 from line 2	4		
5 Multiply line 4 by 30% (.30)	5		
6 Maximum business/investment use part of credit (see instructions)	6		
7 Enter the <b>smaller</b> of line 5 or line 6	7		
8 Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8		
9 <b>Business/investment use part of credit.</b> 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		

## Part III Credit for Personal Use Part of Refueling Property

10 Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	10								
11 Multiply line 10 by 30% (.30)	11								
12 Maximum personal use part of credit (see instructions)	12								
13 Enter the <b>smaller</b> of line 11 or line 12	13								
14 Regular tax before credits: <ul style="list-style-type: none"> <li>• 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.</li> <li>• Other filers. Enter the regular tax before credits from your return.</li> </ul>	14								
15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">a Foreign tax credit</td> <td style="width:10%; text-align: center;">15a</td> <td style="width:40%;"></td> </tr> <tr> <td>b Certain allowable credits (see instructions)</td> <td style="text-align: center;">15b</td> <td></td> </tr> </table>	a Foreign tax credit	15a		b Certain allowable credits (see instructions)	15b		15c		
a Foreign tax credit	15a								
b Certain allowable credits (see instructions)	15b								
16 Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	16								
17 Tentative minimum tax (see instructions): <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33.</li> <li>• Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.</li> </ul>	17								
18 Subtract line 17 from line 16. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	18								
19 <b>Personal use part of credit.</b> Enter the <b>smaller</b> 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** (2015)



## Uncollected Social Security and Medicare Tax on Wages

▶ Information about Form 8919 and its instructions is at [www.irs.gov/form8919](http://www.irs.gov/form8919).

▶ Attach to your tax return.

Name of person who must file this form. If married, complete a separate Form 8919 for each spouse who must file this form.

Social security number

**Who must file.** You must file Form 8919 if **all** of the following apply.

- You performed services for a firm.
- You believe your pay from the firm was not for services as an independent contractor.
- The firm did not withhold your share of social security and Medicare taxes from your pay.
- One of the reasons listed below under *Reason codes* applies to you.

**Reason codes:** For each firm listed below, enter in column (c) the applicable reason code for filing this form. If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G, and **file Form SS-8 on or before the date you file your tax return.**

- A** I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.
- C** I received other correspondence from the IRS that states I am an employee.
- G** I filed Form SS-8 with the IRS and have not received a reply.
- H** I received a Form W-2 and a Form 1099-MISC from this firm for 2015. The amount on Form 1099-MISC should have been included as wages on Form W-2. **(Do not file Form SS-8 if you select reason code H.)**

(a) Name of firm	(b) Firm's federal identification number (see instructions)	(c) Enter reason code from above	(d) Date of IRS determination or correspondence (MM/DD/YYYY) (see instructions)	(e) Check if Form 1099-MISC was received	(f) Total wages received with no social security or Medicare tax withholding and not reported on Form W-2	
1				<input type="checkbox"/>		
2				<input type="checkbox"/>		
3				<input type="checkbox"/>		
4				<input type="checkbox"/>		
5				<input type="checkbox"/>		
<b>6</b>	<b>Total wages.</b> Combine lines 1 through 5 in column (f). Enter here and include on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3 . . . . .				<b>6</b>	
7	Maximum amount of wages subject to social security tax . . . . .				<b>7</b>	
8	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2), railroad retirement (RRTA) compensation (subject to the 6.2% rate), and unreported tips subject to social security tax from Form 4137, line 10. See instructions . . . . .				<b>8</b>	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 . . . . .				<b>9</b>	
10	Wages subject to social security tax. Enter the smaller of line 6 or line 9 . . . . .				<b>10</b>	
11	Multiply line 10 by .062 (social security tax rate for 2015) . . . . .				<b>11</b>	
12	Multiply line 6 by .0145 (Medicare tax rate) . . . . .				<b>12</b>	
13	Add lines 11 and 12. Enter here and on Form 1040, line 58; Form 1040NR, line 56; or Form 1040NR-EZ, line 16. (Form 1040-SS and Form 1040-PR filers, see instructions) . . . ▶				<b>13</b>	

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

**Qualified Plug-in Electric Drive Motor Vehicle Credit**

Department of the Treasury  
Internal Revenue Service

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

▶ Attach to your tax return.

▶ Information about Form 8936 and its separate instructions is at [www.irs.gov/form8936](http://www.irs.gov/form8936).

Name(s) shown on return	Identifying number
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**Note:**

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

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle . . . . .	<b>1</b>		
2 Vehicle identification number (see instructions) . . . . .	<b>2</b>		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	<b>3</b>		
4 If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) . . . . .	<b>4</b>		

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

**Part II Credit for Business/Investment Use Part of Vehicle**

5 Business/investment use percentage (see instructions)	<b>5</b>		%		%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	<b>6</b>				
7 Section 179 expense deduction (see instructions) . . . . .	<b>7</b>				
8 Subtract line 7 from line 6 . . . . .	<b>8</b>				
9 Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>				
10 Maximum credit per vehicle . . . . .	<b>10</b>				
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 . . . . .	<b>11</b>				
12 Add columns (a) and (b) on line 11 . . . . .	<b>12</b>				
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>				
14 <b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . .	<b>14</b>				

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

For Paperwork Reduction Act Notice, see separate instructions.

**Part III Credit for Personal Use Part of Vehicle**

		<b>(a) Vehicle 1</b>		<b>(b) Vehicle 2</b>	
<b>15</b>	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .	<b>15</b>			
<b>16</b>	Multiply line 15 by 10% (0.10) . . . . .	<b>16</b>			
<b>17</b>	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .	<b>17</b>			
<b>18</b>	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17 . . . . .	<b>18</b>			
<b>19</b>	Add columns (a) and (b) on line 18 . . . . .	<b>19</b>			
<b>20</b>	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45 . . . . .	<b>20</b>			
<b>21</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>21</b>			
<b>22</b>	Subtract line 21 from line 20 . . . . .	<b>22</b>			
<b>23</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions . . . . .	<b>23</b>			

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](http://www.irs.gov/form8941).**

Attachment  
Sequence No. **65**

Name(s) shown on return	Identifying number
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- 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.

<b>1</b> 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)) . . . . .	<b>1</b>	[Red Box]	
<b>2</b> 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	<b>2</b>	[Red Box]	
<b>3</b> Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$52,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .	<b>3</b>	[Red Box]	
<b>4</b> 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)) . . . . .	<b>4</b>	[Red Box]	
<b>5</b> 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)) . . . . .	<b>5</b>	[Red Box]	
<b>6</b> Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>	[Red Box]	
<b>7</b> Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) . . . . .	<b>7</b>	[Red Box]	
<b>8</b> If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 . . . . .	<b>8</b>	[Red Box]	
<b>9</b> If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 . . . . .	<b>9</b>	[Red Box]	
<b>10</b> 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) . . . . .	<b>10</b>	[Red Box]	
<b>11</b> Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>	[Red Box]	
<b>12</b> Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>	[Red Box]	
<b>13</b> 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)) . . . . .	<b>13</b>	[Red Box]	
<b>14</b> 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) . . . . .	<b>14</b>	[Red Box]	
<b>15</b> Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>	[Red Box]	
<b>16</b> 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, Part III, line 4h . . . . .	<b>16</b>	[Red Box]	
<b>17</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>17</b>		
<b>18</b> Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>18</b>		
<b>19</b> Enter the amount you paid in 2015 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .	<b>19</b>		
<b>20</b> Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, line 44f . . . . .	<b>20</b>		

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37757S

Form **8941** (2015)

# Sales and Other Dispositions of Capital Assets

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	<input type="checkbox"/> Asset code	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Description						Transaction code	<input type="checkbox"/>
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				sum <input type="checkbox"/>	sum <input type="checkbox"/>		sum <input type="checkbox"/>	sum <input type="checkbox"/>

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)			
						(f) Code(s) from instructions	(g) Amount of adjustment				
	<input type="checkbox"/> <b>Asset code</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> <b>Description</b>						<b>Transaction code</b>	<input type="checkbox"/>			
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶				sum	<input type="checkbox"/>	sum	<input type="checkbox"/>	sum	<input type="checkbox"/>	sum	<input type="checkbox"/>

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

### Additional Medicare Tax

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

Name(s) shown on return \_\_\_\_\_ Your social security number \_\_\_\_\_

**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	1			
2	Unreported tips from Form 4137, line 6 . . . . .	2			
3	Wages from Form 8919, line 6 . . . . .	3			
4	Add lines 1 through 3 . . . . .	4			
5	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5			
6	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	6			
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II . . . . .	7			

**Part II Additional Medicare Tax on Self-Employment Income**

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8			
9	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9			
10	Enter the amount from line 4 . . . . .	10			
11	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	11			
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12			
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III . . . . .	13			

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	14			
15	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	16			
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV . . . . .	17			

**Part IV Total Additional Medicare Tax**

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V . . . . .	18			
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**Part V Withholding Reconciliation**

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	19			
20	Enter the amount from line 1 . . . . .	20			
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	21			
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	22			
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	23			
24	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) . . . . .	24			



**Premium Tax Credit (PTC)**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040, 1040A, or 1040NR.  
▶ Information about Form 8962 and its separate instructions is at [www.irs.gov/form8962](http://www.irs.gov/form8962).

Name shown on your return

Your social security number

You cannot claim the PTC if your filing status is married filing separately unless you are eligible for an exception (see instructions). If you qualify, check the box.

**Part I Annual and Monthly Contribution Amount**

<b>1</b>	Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	<b>1</b>	
<b>2a</b>	Modified AGI. Enter your modified AGI (see instructions)	<b>2b</b>	Enter the total of your dependents' modified AGI (see instructions)
<b>3</b>	Household income. Add the amounts on lines 2a and 2b	<b>3</b>	
<b>4</b>	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input type="checkbox"/> Other 48 states and DC	<b>4</b>	
<b>5</b>	Household income as a percentage of federal poverty line (see instructions)	<b>5</b>	%
<b>6</b>	Did you enter 401% on line 5? (See instructions if you entered less than 100%) <input type="checkbox"/> <b>No.</b> Continue to line 7. <input type="checkbox"/> <b>Yes.</b> You are not eligible to receive PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
<b>7</b>	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	<b>7</b>	
<b>8a</b>	Annual contribution amount. Multiply line 3 by line 7	<b>8b</b>	Monthly contribution amount. Divide line 8a by 12. Round to whole dollar amount

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

**9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?  
 **Yes.** Skip to Part IV, Shared Policy Allocation, or Part V, Alternative Calculation for Year of Marriage.  **No.** Continue to line 10.

**10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
 **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.  **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form (s) 1095-A, line 33C)
<b>11</b> Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form (s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly contribution)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
<b>12</b> January						
<b>13</b> February						
<b>14</b> March						
<b>15</b> April						
<b>16</b> May						
<b>17</b> June						
<b>18</b> July						
<b>19</b> August						
<b>20</b> September						
<b>21</b> October						
<b>22</b> November						
<b>23</b> December						
<b>24</b>	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					<b>24</b>
<b>25</b>	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					<b>25</b>
<b>26</b>	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					<b>26</b>

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

<b>27</b>	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	<b>27</b>
<b>28</b>	Repayment limitation (see instructions)	<b>28</b>
<b>29</b>	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	<b>29</b>

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

Cat. No. 37784Z

Form **8962** (2015)

**Part IV Shared Policy Allocation**

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

**Shared Policy Allocation 1**

<b>30</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Shared Policy Allocation 2**

<b>31</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Shared Policy Allocation 3**

<b>32</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

**Shared Policy Allocation 4**

<b>33</b>	<b>(a)</b> Policy Number (Form 1095-A, line 2)	<b>(b)</b> SSN of other taxpayer	<b>(c)</b> Allocation start month	<b>(d)</b> Allocation stop month
	<b>Allocation percentage applied to monthly amounts</b>	<b>(e)</b> Premium Percentage	<b>(f)</b> SLCSP Percentage	<b>(g)</b> Advance Payment of the PTC Percentage

- 34** Have you completed shared policy allocation information for all allocated Forms 1095-A?
- Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.
- No.** See the instructions to report additional shared policy allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Monthly contribution	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Monthly contribution	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month

# Health Coverage Exemptions

▶ Attach to Form 1040, Form 1040A, or Form 1040EZ.  
 ▶ Information about Form 8965 and its separate instructions is at [www.irs.gov/form8965](http://www.irs.gov/form8965).

Name as shown on return	Your social security number
-------------------------	-----------------------------

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

**Part I** **Marketplace-Granted Coverage Exemptions for Individuals.** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1			
2			
3			
4			
5			
6			

**Part II** **Coverage Exemptions Claimed on Your Return for Your Household**

7a Are you claiming an exemption because your household income is below the filing threshold? . . .  Yes  No

b Are you claiming a hardship exemption because your gross income is below the filing threshold? . . .  Yes  No

**Part III** **Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) through (p)											
					(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8					Number of months											
9					Number of months											
10					Number of months											
11					Number of months											
12					Number of months											
13					Number of months											

a Employee's social security number [REDACTED]		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) [REDACTED]		1 Wages, tips, other compensation [REDACTED]		2 Federal income tax withheld [REDACTED]	
c Employer's name, address, and ZIP code		3 Social security wages [REDACTED]		4 Social security tax withheld [REDACTED]	
		5 Medicare wages and tips [REDACTED]		6 Medicare tax withheld [REDACTED]	
		7 Social security tips [REDACTED]		8 Allocated tips [REDACTED]	
d Control number		9 [REDACTED]		10 Dependent care benefits [REDACTED]	
e Employee's first name and initial      Last name [REDACTED]		11 Nonqualified plans [REDACTED]		12a See instructions for box 12 [REDACTED]	
		13 Statutory employee      Retirement plan      Third sick pay      Other [REDACTED]		2b [REDACTED]	
		14 Other [REDACTED]		12c [REDACTED]	
				12d [REDACTED]	
f Employee's address and ZIP code					
15 State      Employer's state ID number [REDACTED]	16 State wages, tips, etc.	17 State income tax [REDACTED]	18 Local wages, tips, etc.	19 Local income tax [REDACTED]	20 Locality name

Form **W-2** Wage and Tax Statement **2015**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

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

**2015**  
Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

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

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)
<b>1a</b> 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 .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . . <b>nondeductible loss ST</b> <input type="text"/>				<b>6</b> ( <input type="text"/> )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b>

**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)
<b>8a</b> 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 .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( <input type="text"/> )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . . <b>nondeductible loss LT</b> <input type="text"/>				<b>15</b>

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

Cat. No. 11338H

Schedule D (Form 1040) 2015

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . . <b>undeterminable nondeductible</b>	<b>16</b>	
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶	<b>19</b>	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b> (	) )
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

VOID

CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145  <b>2015</b>  Form <b>2439</b>	<b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b>  For calendar year 2015, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2015, and ending _____, 20 _____
Identification number of RIC or REIT	<b>1a</b> Total undistributed long-term capital gains [REDACTED]	<b>Copy A</b> Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	<b>1b</b> Unrecaptured section 1250 gain [REDACTED]	
Shareholder's name, address, and ZIP code	<b>1c</b> Section 1202 gain [REDACTED]	<b>1d</b> Collectibles (28%) gain [REDACTED]
	<b>2</b> Tax paid by the RIC or REIT on the box 1a gains [REDACTED]	
<b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b>		

Form **2439**

Cat. No. 11858E

[www.irs.gov/form2439](http://www.irs.gov/form2439)

Department of the Treasury - Internal Revenue Service

### Casualties and Thefts

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

Name(s) shown on tax return

Identifying number

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

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

- Property A \_\_\_\_\_
- Property B \_\_\_\_\_
- Property C \_\_\_\_\_
- Property D \_\_\_\_\_

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12997O

Form **4684** (2015)

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

Identifying number

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.

- Property A
Property B
Property C
Property D

Table with columns for Properties A, B, C, D and rows 20-28 for cost, insurance, gain, market value, and loss.

Part II Summary of Gains and Losses (from separate Parts I)
(a) Identify casualty or theft
(b) Losses from casualties or thefts
(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less
Table with rows 29-32 for net gain/loss calculations.

Casualty or Theft of Property Held More Than One Year
Table with rows 33-39 for total gains and losses over multiple years.

Name(s) shown on tax return	Identifying number
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**SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20** (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

**Part I Computation of Deduction**

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

**Part II Required Statements and Declarations (See instructions.)**

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.  
 Name of individual or entity \_\_\_\_\_  
 Taxpayer identification number (if known) \_\_\_\_\_  
 Address \_\_\_\_\_
- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using .95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Attachment  
Sequence No. **27**

▶ Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).

Name(s) shown on return	Identifying number
-------------------------	--------------------

1 Enter the gross proceeds from sales or exchanges reported to you for 2015 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . .	1
--	---

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

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

**Part II Ordinary Gains and Losses** (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):								
	<b>Asset Code</b>					<b>Transaction Code</b>		
				<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	
11	Loss, if any, from line 7 . . . . .						11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						12	
13	Gain, if any, from line 31 . . . . .						13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .						14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .						16	
17	Combine lines 10 through 16 . . . . .						17	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:							
	<b>a</b> 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>b</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.

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

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

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

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

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

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

**Installment Sale Income**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**  
▶ **Use a separate form for each sale or other disposition of property on the installment method.**  
▶ **Information about Form 6252 and its instructions is at [www.irs.gov/form6252](http://www.irs.gov/form6252).**

Name(s) shown on return \_\_\_\_\_ Identifying number \_\_\_\_\_

<b>1</b>	Description of property ▶	<b>Asset Code</b>	<b>Transaction Code</b>
<b>2a</b>	Date acquired (mm/dd/yyyy) ▶	<b>b</b>	Date sold (mm/dd/yyyy) ▶
<b>3</b>	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>4</b>	Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

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

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

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

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

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

**27** Name, address, and taxpayer identifying number of related party \_\_\_\_\_

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

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

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

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

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

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

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

<b>30</b>	Selling price of property sold by related party (see instructions)	<b>30</b>	
<b>31</b>	Enter contract price from line 18 for year of first sale	<b>31</b>	
<b>32</b>	Enter the <b>smaller</b> of line 30 or line 31	<b>32</b>	
<b>33</b>	Total payments received by the end of your 2015 tax year (see instructions)	<b>33</b>	
<b>34</b>	Subtract line 33 from line 32. If zero or less, enter -0-	<b>34</b>	
<b>35</b>	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	<b>35</b>	
<b>36</b>	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	<b>36</b>	
<b>37</b>	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	<b>37</b>	

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

► Information about Form 6781 and its instructions is at [www.irs.gov/form6781](http://www.irs.gov/form6781).  
 ► Attach to your tax return.

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A**  Mixed straddle election **C**  Mixed straddle account election  
**B**  Straddle-by-straddle identification election **D**  Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account		(b) (Loss)	(c) Gain
<b>1</b>	Asset code		
		<b>SUM</b>	<b>SUM</b>
<b>2</b>	Add the amounts on line 1 in columns (b) and (c)	<b>2</b> ( )	
<b>3</b>	Net gain or (loss). Combine line 2, columns (b) and (c)		<b>3</b>
<b>4</b>	Form 1099-B adjustments. See instructions and attach statement		<b>4</b>
<b>5</b>	Combine lines 3 and 4		<b>5</b>
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
<b>6</b>	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you did not check box D, enter -0-		<b>6</b>
<b>7</b>	Combine lines 5 and 6		<b>7</b>
<b>8</b>	<b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions)		<b>8</b>
<b>9</b>	<b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions)		<b>9</b>

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

**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-	
<b>10</b>								
Asset code			<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	
<b>11a</b>	Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949 (see instructions)						<b>11a</b>	( )
<b>b</b>	Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions)						<b>11b</b>	( )

**Section B—Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
<b>12</b>						
Asset code			<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	
<b>13a</b>	Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949 (see instructions)					<b>13a</b>
<b>b</b>	Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions)					<b>13b</b>

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

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

**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](http://www.irs.gov/form8824).

Name(s) shown on tax return

Identifying number

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

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

- 1 Description of like-kind property given up:  Asset code
- 2 Description of like-kind property received:  Asset code
- |   |   |   |                                     |
|---|---|---|-------------------------------------|
| 3 | Date like-kind property given up was originally acquired (month, day, year) . . . . .   | 3 | MM/DD <input type="checkbox"/> YYYY |
| 4 | Date you actually transferred your property to other party (month, day, year) . . . . .   | 4 | MM/DD <input type="checkbox"/> 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 <input type="checkbox"/> YYYY |
| 6 | Date you actually received the like-kind property from other party (month, day, year). See instructions   | 6 | MM/DD <input type="checkbox"/> 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

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

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

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

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

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

Your social security number

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

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

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

12	Fair market value (FMV) of other property given up . . . . .	12				
13	Adjusted basis of other property given up . . . . .	13				
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14				
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.						
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . .	15				
16	FMV of like-kind property you received . . . . .	16				
17	Add lines 15 and 16 . . . . .	17				
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18				
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19				
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20				
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21				
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	22				
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23				
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24				
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25				

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

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

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) . . . . . ▶ \_\_\_\_\_ -

27 Description of divested property ▶ \_\_\_\_\_

28 Description of replacement property ▶ \_\_\_\_\_

29	Date divested property was sold (month, day, year) . . . . .	29				MM/DD/YYYY
30	Sales price of divested property (see instructions). . . . .	30				
31	Basis of divested property . . . . .	31				
32	<b>Realized gain.</b> 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	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37				
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38				



Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	<b>Asset code</b>							
	<b>Description</b>						<b>Transaction code</b>	
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶				<b>SUM</b>	<b>SUM</b>		<b>SUM</b>	<b>SUM</b>

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

a Employee's social security number [REDACTED]		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) [REDACTED]		1 Wages, tips, other compensation [REDACTED]		2 Federal income tax withheld [REDACTED]	
c Employer's name, address, and ZIP code [REDACTED]		3 Social security wages [REDACTED]		4 Social security tax withheld [REDACTED]	
		5 Medicare wages and tips [REDACTED]		6 Medicare tax withheld [REDACTED]	
		7 Social security tips [REDACTED]		8 Allocated tips [REDACTED]	
d Control number [REDACTED]		9 [REDACTED]		10 Dependent care benefits [REDACTED]	
e Employee's first name and initial      Last name [REDACTED]      [REDACTED]		11 Nonqualified plans [REDACTED]		12a See instructions for box 12 [REDACTED] R [REDACTED] W [REDACTED] Q [REDACTED]	
		13 Statutory employee      Retirement plan      Third-party sick pay [REDACTED]      [REDACTED]      [REDACTED]		12b [REDACTED] S [REDACTED] AA [REDACTED] BB [REDACTED]	
		14 Other [REDACTED]		12c [REDACTED] T [REDACTED] DD [REDACTED] Y [REDACTED]	
				12d [REDACTED] V [REDACTED] EE [REDACTED] Z [REDACTED]	
f Employee's address and ZIP code [REDACTED]					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement **2015**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

3232

 VOID  CORRECTED

OMB No. 1545-0238

**2015****Form W-2G****Certain  
Gambling  
Winnings**For Privacy Act and  
Paperwork Reduction  
Act  
Notice, see the **2015  
General  
Instructions for  
Certain Information  
Returns.****File with Form 1096****Copy A  
For Internal Revenue  
Service Center**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code  [REDACTED]		1 Gross winnings \$ [REDACTED]	2 Date won [REDACTED]
		3 Type of wager [REDACTED]	4 Federal income tax withheld \$ [REDACTED]
		5 Transaction	6 Race
		7 Winnings from identical wagers \$ [REDACTED]	8 Cashier
PAYER'S federal identification number [REDACTED]	PAYER'S telephone number	9 Winner's taxpayer identification no. [REDACTED]	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings \$
City or town, province or state, country, and ZIP or foreign postal code		15 State income tax withheld \$	16 Local winnings \$
[REDACTED]		17 Local income tax withheld \$	18 Name of locality

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ►

Date ►

Form **W-2G**

Cat. No. 10138V

www.irs.gov/w2g

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page**

**AMENDED**

**PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chap. 3: <input type="checkbox"/>	<b>4</b> Chap. 4: <input type="checkbox"/>	<b>5</b> Withholding allowance	
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income	Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld	
<b>8</b> Tax withheld by other agents			<b>9</b> Tax paid by withholding agent		
<b>10</b> Total withholding credit			<b>11</b> Amount repaid to recipient		
<b>12a</b> Withholding agent's EIN		<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code	<b>14a</b> Primary Withholding Agent's Name (if applicable)	
				<b>14b</b> Primary Withholding Agent's EIN	
<b>12d</b> Withholding agent's name				<b>15a</b> Intermediary or flow-through entity's EIN, if any	<b>15b</b> Ch. 3 status code
					<b>15c</b> Ch. 4 status code
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)		<b>15d</b> Intermediary or flow-through entity's name			
<b>12f</b> Country code	<b>12g</b> Foreign taxpayer identification number, if any		<b>15e</b> Intermediary or flow-through entity's GIIN		
			<b>15f</b> Country code		
<b>12h</b> Address (number and street)			<b>15g</b> Foreign tax identification number, if any		
			<b>15h</b> Address (number and street)		
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code			<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>13a</b> Recipient's U.S. TIN, if any			<b>13h</b> Recipient's GIIN		
			<b>13i</b> Recipient's foreign tax identification number, if any		
<b>13b</b> Ch. 3 status code	<b>13c</b> Ch. 4 status code	<b>16</b> Recipient's account number		<b>17</b> Recipient's date of birth	
<b>13d</b> Recipient's name		<b>13e</b> Recipient's country code	<b>18</b> Payer's name		<b>19</b> Payer's TIN
					<b>20</b> Payer's GIIN
<b>13f</b> Address (number and street)			<b>21</b> State income tax withheld		<b>22</b> Payer's state tax no.
					<b>23</b> Name of state
<b>13g</b> City or town, state or province, country, ZIP or foreign postal code					

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

Cat. No. 11386R

Form **1042-S** (2015)

**CORRECTED** (if checked)

FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  [REDACTED]		<b>1</b> Total		OMB No. 1545-2197	
		\$ [REDACTED]		<div style="font-size: 2em; font-weight: bold; text-align: center;">2015</div> <div style="text-align: center;">Form <b>1097-BTC</b></div>	
		<b>2a</b> Code			
FORM 1097-BTC ISSUER'S federal identification number		[REDACTED]		<b>4</b>	
		RECIPIENT'S federal identification number			
[REDACTED]		<b>3</b> Bond type		[REDACTED]	
RECIPIENT'S name		<b>5a</b> January		<b>5b</b> February	
		\$ [REDACTED]		\$ [REDACTED]	
Street address (including apt. no.)		<b>5c</b> March		<b>5d</b> April	
		\$ [REDACTED]		\$ [REDACTED]	
City or town, state or province, country, and ZIP or foreign postal code		<b>5e</b> May		<b>5f</b> June	
		\$ [REDACTED]		\$ [REDACTED]	
Form 1097-BTC issuer is (check one):		<b>5g</b> July		<b>5h</b> August	
		\$ [REDACTED]		\$ [REDACTED]	
<input checked="" type="checkbox"/> Issuer of bond or its agent filing 2015 Form 1097-BTC for credit being reported  <input checked="" type="checkbox"/> An entity or a person that received or should have received a 2015 Form 1097-BTC and is distributing part or all of that credit to others		<b>5i</b> September		<b>5j</b> October	
		\$ [REDACTED]		\$ [REDACTED]	
		<b>5k</b> November		<b>5l</b> December	
		\$ [REDACTED]		\$ [REDACTED]	
		<b>6</b> Comments			

**Bond Tax Credit**

**Copy B For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if an amount of tax credit exceeding the amount reported on this form is claimed on your income tax return.

Form **1097-BTC**

(keep for your records)

[www.irs.gov/form1097btc](http://www.irs.gov/form1097btc)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	* <b>Caution:</b> The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901  <b>2015</b>  Form <b>1098</b>
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**Mortgage Interest Statement**

RECIPIENT'S federal identification no.	PAYER'S social security number	<b>1</b> Mortgage interest received from payer(s)/borrower(s)* \$
PAYER'S/BORROWER'S name		<b>2</b> Points paid on purchase of principal residence \$
Street address (including apt. no.)		<b>3</b> Refund of overpaid interest \$
City or town, state or province, country, and ZIP or foreign postal code		<b>4</b>
Account number (see instructions)		<b>5</b>

**Copy B  
For Payer/Borrower**

The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.

**CORRECTED** (if checked)

Attachment  
Sequence No. **155A**

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  [REDACTED]		1 Date of contribution		OMB No. 1545-1959  <b>2015</b> Form <b>1098-C</b>
		2a Odometer mileage  [REDACTED]		
		2b Year [REDACTED]	2c Make [REDACTED]	2d Model [REDACTED]
DONEE'S federal identification number  [REDACTED]	DONOR'S identification number  [REDACTED]	3 Vehicle or other identification number  [REDACTED]		
DONOR'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party [REDACTED]		
		4b Date of sale  [REDACTED]		
		4c Gross proceeds from sale (see instructions) \$ [REDACTED]		
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use [REDACTED]				
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose [REDACTED]				
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use  [REDACTED]				
6a Did you provide goods or services in exchange for the vehicle? . . . . . ► Yes <input type="checkbox"/> No <input type="checkbox"/> [REDACTED]				
6b Value of goods and services provided in exchange for the vehicle \$ [REDACTED]				
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits . . . . . ► <input type="checkbox"/> [REDACTED]				
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked . . . . . ► <input type="checkbox"/> [REDACTED]				

**Contributions of Motor Vehicles, Boats, and Airplanes**

**Copy B**

**For Donor**

In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return. Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <input type="checkbox"/>		OMB No. 1545-1576 <b>2015</b> Form <b>1098-E</b>
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**Student  
Loan Interest  
Statement**

RECIPIENT'S federal identification no. <input type="checkbox"/>	BORROWER'S social security number <input type="checkbox"/>	<b>1</b> Student loan interest received by lender \$ <input type="checkbox"/>
BORROWER'S name <input type="checkbox"/>		
Street address (including apt. no.) <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code <input type="checkbox"/>		
Account number (see instructions) <input type="checkbox"/>		<b>2</b> If checked, box 1 does <b>not</b> include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>

**Copy B  
For Borrower**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.

Form **1098-E**

(keep for your records)

[www.irs.gov/form1098e](http://www.irs.gov/form1098e)

Department of the Treasury - Internal Revenue Service

**CORRECTED**

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ [REDACTED]	OMB No. 1545-1574 <b>2015</b> Form <b>1098-T</b>	<b>Copy B For Student</b>  This is important tax information and is being furnished to the Internal Revenue Service. This form may be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
FILER'S federal identification no. [REDACTED]      STUDENT'S social security number [REDACTED]		2 Amounts billed for qualified tuition and related expenses \$ [REDACTED]	3 If this box is checked, your educational institution has changed its reporting method for 2015 <input checked="" type="checkbox"/>	
STUDENT'S name [REDACTED]		4 Adjustments made for a prior year [REDACTED] \$ [REDACTED]	5 Scholarships or grants [REDACTED] \$ [REDACTED]	
Street address (including apt. no.) [REDACTED]		6 Adjustments to scholarships or grants for a prior year [REDACTED] \$ [REDACTED]	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2016 <input checked="" type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input checked="" type="checkbox"/>	
Service Provider/Acct. No. (see instr.) [REDACTED]		10 Ins. contract reimb./refund [REDACTED] \$ [REDACTED]		

Form **1098-T** (keep for your records)      www.irs.gov/form1098t      Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  [REDACTED]		OMB No. 1545-0877  <b>2015</b> Form <b>1099-A</b>		<b>Copy B For Borrower</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
LENDER'S federal identification number [REDACTED]	BORROWER'S identification number [REDACTED]	<b>1</b> Date of lender's acquisition or knowledge of abandonment [REDACTED]	<b>2</b> Balance of principal outstanding \$ [REDACTED]	
BORROWER'S name [REDACTED]		<b>3</b> [REDACTED]	<b>4</b> Fair market value of property \$ [REDACTED]	
Street address (including apt. no.) [REDACTED]		<b>5</b> If checked, the borrower was personally liable for repayment of the debt . . . . . <input checked="" type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		<b>6</b> Description of property [REDACTED]		
Account number (see instructions) [REDACTED]				

**CORRECTED (if checked)**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable check box on Form 8949		OMB No. 1545-0715		<b>2015</b> Form <b>1099-B</b>	<b>Proceeds From Broker and Barter Exchange Transactions</b>		
[REDACTED]									
		<b>1a</b> Description of property (Example 100 sh. XYZ Co.)							
		<b>1b</b> Date acquired		<b>1c</b> Date sold or disposed		<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
		[REDACTED]		[REDACTED]					
PAYER'S federal identification number		RECIPIENT'S identification number		<b>1d</b> Proceeds				<b>1e</b> Cost or other basis	
[REDACTED]		[REDACTED]		\$ [REDACTED]				\$ [REDACTED]	
		<b>1f</b> Code, if any		<b>1g</b> Adjustments					
		[REDACTED]		\$ [REDACTED]					
RECIPIENT'S name		<b>2</b> Type of gain or loss:		<b>3</b> If checked, basis reported to IRS					
[REDACTED]		Short-term <input checked="" type="checkbox"/>		[REDACTED] <input type="checkbox"/>					
		Long-term <input type="checkbox"/>		[REDACTED] <input type="checkbox"/>					
Street address (including apt. no.)		<b>4</b> Federal income tax withheld		<b>5</b> If checked, noncovered security					
[REDACTED]		\$ [REDACTED]		[REDACTED] <input type="checkbox"/>					
City or town, state or province, country, and ZIP or foreign postal code		<b>6</b> Reported to IRS:		<b>7</b> If checked, loss is not allowed based on amount in 1d					
[REDACTED]		Gross proceeds <input type="checkbox"/>		[REDACTED] <input type="checkbox"/>					
		Net proceeds <input type="checkbox"/>		[REDACTED] <input type="checkbox"/>					
Account number (see instructions)		<b>8</b> Profit or (loss) realized in 2015 on closed contracts		<b>9</b> Unrealized profit or (loss) on open contracts—12/31/2014					
[REDACTED]		\$ [REDACTED]		\$ [REDACTED]					
CUSIP number		<b>10</b> Unrealized profit or (loss) on open contracts—12/31/2015		<b>11</b> Aggregate profit or (loss) on contracts					
[REDACTED]		\$ [REDACTED]		\$ [REDACTED]					
<b>14</b> State name	<b>15</b> State identification no	<b>16</b> State tax withheld		<b>12</b>		<b>13</b> Bartering			
[REDACTED]	[REDACTED]	\$ [REDACTED]		[REDACTED]		\$ [REDACTED]			
		\$ [REDACTED]							

**CORRECTED** (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Date of identifiable event [REDACTED]	OMB No. 1545-1424  <b>2015</b> Form <b>1099-C</b>
		2 Amount of debt discharged \$ [REDACTED]	
		3 Interest if included in box 2 \$ [REDACTED]	
CREDITOR'S federal identification number [REDACTED]	DEBTOR'S identification number [REDACTED]	4 Debt description [REDACTED]	
DEBTOR'S name [REDACTED]			
Street address (including apt. no.) [REDACTED]		5 If checked, the debtor was personally liable for repayment of the debt . . . . . ► <input type="checkbox"/> [REDACTED]	
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]			
Account number (see instructions) [REDACTED]		6 Identifiable event code [REDACTED]	7 Fair market value of property \$ [REDACTED]

**Cancellation of Debt**

**Copy B For Debtor**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

CORRECTED (if checked)

CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  [REDACTED]		1 Date of sale or exchange [REDACTED]	OMB No. 1545-1814
		2 Aggregate amount rec'd* \$ [REDACTED]	<b>2015</b> Form <b>1099-CAP</b>
		3 No. of shares exchanged [REDACTED]	
CORPORATION'S federal identification no. [REDACTED]	SHAREHOLDER'S identification no. [REDACTED]	[REDACTED]	
SHAREHOLDER'S name [REDACTED]			
Street address (including apt. no.) [REDACTED]		5 [REDACTED]	
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]			
Account number (see instructions) [REDACTED]		* You cannot claim a loss based on the amount in box 2.	

**Changes in  
Corporate  
Control and  
Capital Structure**

**Copy B  
For Shareholder**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

Form **1099-CAP**

(keep for your records)

[www.irs.gov/form1099cap](http://www.irs.gov/form1099cap)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  [REDACTED]		1a Total ordinary dividends		OMB No. 1545-0110			
		\$ [REDACTED]		2015 Form 1099-DIV			
		1b Qualified dividends					
		\$ [REDACTED]					
2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain		<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
\$ [REDACTED]		\$ [REDACTED]					
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain				2d Collectibles (28%) gain	
[REDACTED]	[REDACTED]	\$ [REDACTED]				\$ [REDACTED]	
RECIPIENT'S name		3 Nondividend distributions				4 Federal income tax withheld	
[REDACTED]		\$ [REDACTED]				\$ [REDACTED]	
Street address (including apt. no.)		5 Investment expenses				6 Foreign tax paid	
[REDACTED]		\$ [REDACTED]				\$ [REDACTED]	
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign country or U.S. possession				8 Cash liquidation distributions	
[REDACTED]						\$ [REDACTED]	
		9 Noncash liquidation distributions		10 Exempt-interest dividends			
		\$ [REDACTED]		\$ [REDACTED]			
		11 Specified private activity bond interest dividends		\$ [REDACTED]			
		\$ [REDACTED]		\$ [REDACTED]			
Account number (see instructions)		12 State		13 State identification no.			
[REDACTED]		\$ [REDACTED]		\$ [REDACTED]			
		\$ [REDACTED]		\$ [REDACTED]			

**CORRECTED** (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  \$		1 Unemployment compensation \$	OMB No. 1545-0120  <b>2015</b>  Form <b>1099-G</b>
		2 State or local income tax refunds, credits, or offsets \$	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$
RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		5 RTAA payments \$	6 Taxable grants \$
		7 Agriculture payments \$	8 If checked, box 2 is trade or business income <input checked="" type="checkbox"/>
		9 Market gain \$	
Account number (see instructions)		10a State	10b State identification no.
			11 State income tax withheld \$

**Certain Government Payments**

**Copy B**

**For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G**

(keep for your records)

[www.irs.gov/form1099g](http://www.irs.gov/form1099g)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  [REDACTED]		Payer's RTN (optional)		OMB No. 1545-0112		<b>2015</b>  Form <b>1099-INT</b>	<b>Interest Income</b>		
		1 Interest income \$ [REDACTED]		2 Early withdrawal penalty \$ [REDACTED]					
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]		3 Interest on U.S. Savings Bonds and Treas. obligations \$ [REDACTED]		4 Federal income tax withheld \$ [REDACTED]		5 Investment expenses \$ [REDACTED]		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name [REDACTED]		6 Foreign tax paid \$ [REDACTED]		7 Foreign country or U.S. possession [REDACTED]					
Street address (including apt. no.) [REDACTED]		8 Tax-exempt interest \$ [REDACTED]		9 Specified private activity bond interest \$ [REDACTED]					
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		10 Market discount \$ [REDACTED]		11 Bond premium \$ [REDACTED]					
FATCA filing requirement [REDACTED]		12 [REDACTED] \$ [REDACTED]		13 Bond premium on tax-exempt bond \$ [REDACTED]					
Account number (see instructions) [REDACTED]		14 Tax-exempt and tax credit bond CUSIP no. [REDACTED]		15 State		16 State identification no.		17 State tax withheld \$	
								\$	

Form **1099-INT**

(keep for your records)

[www.irs.gov/form1099int](http://www.irs.gov/form1099int)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S federal identification no.	OMB No. 1545-2205 <b>2015</b> Form <b>1099-K</b>	<b>Payment Card and Third Party Network Transactions</b>
		PAYEE'S taxpayer identification no.		
		<b>1a</b> Gross amount of payment card/third party network transactions \$		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input checked="" type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input checked="" type="checkbox"/>	Check to indicate transactions reported are: Payment card <input checked="" type="checkbox"/> Third party network <input checked="" type="checkbox"/>	<b>1b</b> Card Not Present transactions \$	<b>2</b> Merchant category code	<b>Copy B For Payee</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
		<b>3</b> Number of payment transactions	<b>4</b> Federal income tax withheld \$	
PAYEE'S name	<b>5a</b> January \$	<b>5b</b> February \$		
	<b>5c</b> March \$	<b>5d</b> April \$		
Street address (including apt. no.)	<b>5e</b> May \$	<b>5f</b> June \$		
	<b>5g</b> July \$	<b>5h</b> August \$		
City or town, state or province, country, and ZIP or foreign postal code	<b>5i</b> September \$	<b>5j</b> October \$		
	<b>5k</b> November \$	<b>5l</b> December \$		
PSE'S name and telephone number	<b>6</b> State	<b>7</b> State identification no.	<b>8</b> State income tax withheld \$	
	Account number (see instructions)		\$	

Form **1099-K**

(Keep for your records)

[www.irs.gov/form1099k](http://www.irs.gov/form1099k)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Gross long-term care benefits paid \$ [REDACTED]	OMB No. 1545-1519 <b>2015</b> Form <b>1099-LTC</b>	<b>Long-Term Care and Accelerated Death Benefits</b>
PAYER'S federal identification number [REDACTED]      POLICYHOLDER'S identification number [REDACTED]		2 Accelerated death benefits paid \$ [REDACTED]		
POLICYHOLDER'S name [REDACTED]		3 Per diem [REDACTED] Reimbursed amount [REDACTED]	INSURED'S taxpayer identification no. [REDACTED]	<b>Copy B For Policyholder</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
Street address (including apt. no.) [REDACTED]		INSURED'S name [REDACTED]		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		Street address (including apt. no.) [REDACTED]	INSURED'S name [REDACTED]	
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		City or town, state or province, country, and ZIP or foreign postal code [REDACTED]	INSURED'S name [REDACTED]	
Account number (see instructions) [REDACTED]	4 Qualified contract (optional) <input type="checkbox"/>	5 (optional) [REDACTED]	Chronically ill [REDACTED]	Date certified [REDACTED]
		Terminally ill [REDACTED]		

Form **1099-LTC**

(keep for your records)

[www.irs.gov/form1099ltc](http://www.irs.gov/form1099ltc)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		1 Rents \$ [REDACTED]		OMB No. 1545-0115  <b>2015</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>  <b>Copy B For Recipient</b>
		2 Royalties \$ [REDACTED]			
		3 Other income \$ [REDACTED]			
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	5 Fishing boat proceeds \$ [REDACTED]	6 Medical and health care payments \$ [REDACTED]		
RECIPIENT'S name [REDACTED]  Street address (including apt. no.) [REDACTED]  City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		7 Nonemployee compensation \$ [REDACTED]	8 Substitute payments in lieu of dividends or interest \$ [REDACTED]		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ▶ [REDACTED]	10 Crop insurance proceeds \$ [REDACTED]		
		11	12		
Account number (see instructions) [REDACTED]	FATCA filing requirement [REDACTED]	13 Excess golden parachute payments \$ [REDACTED]	14 Gross proceeds paid to an attorney \$ [REDACTED]	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
15a Section 409A deferrals \$ [REDACTED]	15b Section 409A income \$ [REDACTED]	16 State tax withheld \$ [REDACTED]	17 State/Payer's state no. [REDACTED]		
18 State income \$ [REDACTED]					

Form **1099-MISC**

(keep for your records)

[www.irs.gov/form1099misc](http://www.irs.gov/form1099misc)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  [REDACTED]		1 Original issue discount for 2015*		OMB No. 1545-0117  <b>2015</b>  Form <b>1099-OID</b>	<b>Original Issue Discount</b>
		\$ [REDACTED]			
		2 Other periodic interest			
		\$ [REDACTED]			
3 Early withdrawal penalty		4 Federal income tax withheld		<b>Copy B</b>  <b>For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
\$ [REDACTED]		\$ [REDACTED]			
5 Market discount		6 Acquisition premium			
\$ [REDACTED]		\$ [REDACTED]			
PAYER'S federal identification number		RECIPIENT'S identification number			
RECIPIENT'S name		7 Description			
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code					
8 Original issue discount on U.S. Treasury obligations*		9 Investment expenses  * This may not be the correct figure to report on your income tax return. See instructions on the back.			
\$ [REDACTED]					
FATCA filing requirement		10 State			
Account number (see instructions)		11 State identification no.		12 State tax withheld	
				\$	
				\$	

Form **1099-OID**

(keep for your records)

[www.irs.gov/form1099oid](http://www.irs.gov/form1099oid)

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

**Taxable  
Distributions  
Received From  
Cooperatives**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  [REDACTED]		1 Patronage dividends \$ [REDACTED]	OMB No. 1545-0118  <b>2015</b>  Form <b>1099-PATR</b>
		2 Nonpatronage distributions \$ [REDACTED]	
		3 Per-unit retain allocations \$ [REDACTED]	
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	4 Federal income tax withheld \$ [REDACTED]	
RECIPIENT'S name [REDACTED]  Street address (including apt. no.) [REDACTED]  City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		5 Redemption of nonqualified notices and retain allocations \$ [REDACTED]	6 Domestic production activities deduction \$ [REDACTED]
			7 Investment credit \$ [REDACTED]
		8 Work opportunity credit \$ [REDACTED]	9 Patron's AMT adjustment \$ [REDACTED]
Account number (see instructions) [REDACTED]		10 Other credits and deductions \$ [REDACTED]	

**Copy B  
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-PATR**

(keep for your records)

[www.irs.gov/form1099patr](http://www.irs.gov/form1099patr)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  █		1 Gross distribution \$ █	OMB No. 1545-1760  <b>2015</b>  Form <b>1099-Q</b>	<p align="center"><b>Copy B For Recipient</b></p> <p>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</p>
		2 Earnings \$ █		
PAYER'S/TRUSTEE'S federal identification no. █	RECIPIENT'S social security number █	3 Basis \$ █	4 Trustee-to-trustee transfer █ <input type="checkbox"/>	
RECIPIENT'S name  █ Street address (including apt. no.) █ City or town, state or province, country, and ZIP or foreign postal code █		5 Check one: • Qualified tuition program— Private █ or State █ • Coverdell ESA █  If the fair market value (FMV) is shown below, see <b>Pub. 970</b> , Tax Benefits for Education, for how to figure earnings.	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>	
Account number (see instructions) █				

Form **1099-Q**

(keep for your records)

[www.irs.gov/form1099q](http://www.irs.gov/form1099q)

Department of the Treasury - Internal Revenue Service

**CORRECTED (if checked)**

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		<b>1</b> Gross distribution \$ [REDACTED]		OMB No. 1545-0119  <b>2015</b>  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>  This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number		<b>2a</b> Taxable amount \$ [REDACTED]		<b>2b</b> Taxable amount not determined [REDACTED] Total distribution [REDACTED]		
RECIPIENT'S identification number		<b>3</b> Capital gain (included in box 2a) \$ [REDACTED]		<b>4</b> Federal income tax withheld \$ [REDACTED]		
RECIPIENT'S name		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$ [REDACTED]		<b>6</b> Net unrealized appreciation in employer's securities \$ [REDACTED]		
Street address (including apt. no.)		<b>7</b> Distribution code(s) [REDACTED]		<b>8</b> Other \$ [REDACTED] %		
City or town, state or province, country, and ZIP or foreign postal code		<b>9a</b> Your percentage of total distribution % [REDACTED]		<b>9b</b> Total employee contributions \$ [REDACTED]		
<b>10</b> Amount allocable to IRR within 5 years \$ [REDACTED]		<b>11</b> 1st year of desig. Roth contrib. [REDACTED]		<b>12</b> State tax withheld \$ [REDACTED]		<b>13</b> State/Payer's state no. [REDACTED]
Account number (see instructions)		<b>15</b> Local tax withheld \$ [REDACTED]		<b>16</b> Name of locality [REDACTED]		<b>14</b> State distribution \$ [REDACTED]
						<b>17</b> Local distribution \$ [REDACTED]

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number [REDACTED]		1 Date of closing [REDACTED]	OMB No. 1545-0997 <b>2015</b> Form <b>1099-S</b>	<b>Copy B For Transferor</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
		2 Gross proceeds \$ [REDACTED]		
FILER'S federal identification number [REDACTED]	TRANSFEROR'S identification number [REDACTED]	3 Address or legal description [REDACTED]		
TRANSFEROR'S name [REDACTED]		4 Transferor received or will receive property or services as part of the consideration (if checked) . . . ▶ [REDACTED]		
Street address (including apt. no.) [REDACTED]				
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		5 Buyer's part of real estate tax \$ [REDACTED]		
Account or escrow number (see instructions) [REDACTED]				

Form **1099-S**

(keep for your records)

[www.irs.gov/form1099s](http://www.irs.gov/form1099s)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number [REDACTED]		OMB No. 1545-1517 <b>2015</b> Form <b>1099-SA</b>		<b>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>  <b>Copy B For Recipient</b>  This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	1 Gross distribution \$ [REDACTED]	2 Earnings on excess cont. \$ [REDACTED]	
RECIPIENT'S name [REDACTED]		3 Distribution code [REDACTED]	4 FMV on date of death \$ [REDACTED]	
Street address (including apt. no.) [REDACTED]		5 HSA <input type="checkbox"/> [REDACTED] Archer MSA <input type="checkbox"/> [REDACTED] MA MSA <input type="checkbox"/> [REDACTED]	[REDACTED]	
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]				
Account number (see instructions) [REDACTED]		[REDACTED]		

# FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

## 2015

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <div style="text-align: center;">■</div>		Box 2. Beneficiary's Social Security Number <div style="text-align: center;">■</div>
Box 3. Benefits Paid in 2015 <div style="text-align: center;">■</div>	Box 4. Benefits Repaid to SSA in 2015 <div style="text-align: center;">■</div>	Box 5. Net Benefits for 2015 ( <i>Box 3 minus Box 4</i> )
<p style="text-align: center; margin: 0;"><b>DESCRIPTION OF AMOUNT IN BOX 3</b></p> <p style="margin: 10px 0;">Workman's Comp Offset <span style="float: right;">■</span></p> <p style="margin: 5px 0;">Retire/disable indicator <span style="float: right;">■</span></p> <p style="margin: 5px 0;">SSA/RRB indicator <span style="float: right;">■</span></p>		<p style="text-align: center; margin: 0;"><b>DESCRIPTION OF AMOUNT IN BOX 4</b></p> <div style="text-align: center; margin: 10px 0;">■</div> <p style="margin: 5px 0;">Box 6. Voluntary Federal Income Tax Withheld <div style="text-align: center;">■</div></p> <p style="margin: 5px 0;">Box 7. Address <div style="text-align: center;">■</div></p> <p style="margin: 5px 0;">Box 8. Claim Number (<i>Use this number if you need to contact SSA.</i>)</p>

SAMPLE

Form SSA-1099-SM (1-2016)

DO NOT RETURN THIS FORM TO SSA OR IRS

CORRECTED (if checked)

TRANSFEROR'S name, street address, city or town, state or province, country, and ZIP or foreign postal code [REDACTED]		1 Date option granted [REDACTED]	OMB No. 1545-2129 <b>Form 3921</b> (Rev. August 2013)	<b>Copy B For Employee</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
		2 Date option exercised [REDACTED]		
TRANSFEROR'S federal identification number [REDACTED]	EMPLOYEE'S identification number [REDACTED]	3 Exercise price per share \$ [REDACTED]	4 Fair market value per share on exercise date \$ [REDACTED]	
EMPLOYEE'S name [REDACTED] Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		5 No. of shares transferred [REDACTED]		
		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred [REDACTED]		
Account number (see instructions) [REDACTED]				

Form **3921** (Rev. August 2013)

(keep for your records)

[www.irs.gov/form3921](http://www.irs.gov/form3921)

Department of the Treasury - Internal Revenue Service

**CORRECTED**

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code [REDACTED]		1 Date option granted [REDACTED]	OMB No. 1545-2129 <b>Form 3922</b> (Rev. August 2013)	<b>Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)</b>
		2 Date option exercised [REDACTED]		
CORPORATION'S federal identification number [REDACTED]	EMPLOYEE'S identification number [REDACTED]	3 Fair market value per share on grant date \$ [REDACTED]	4 Fair market value per share on exercise date \$ [REDACTED]	<b>Copy B For Employee</b>  This is important tax information and is being furnished to the Internal Revenue Service.
EMPLOYEE'S name [REDACTED]  Street address (including apt. no.) [REDACTED]  City or town, state or province, country, and ZIP or foreign postal code [REDACTED]		5 Exercise price paid per share \$ [REDACTED]	6 No. of shares transferred [REDACTED]	
		7 Date legal title transferred [REDACTED]		
Account number (see instructions) [REDACTED]		8 Exercise price per share determined as if the option was exercised on the date shown in box 1. \$ [REDACTED]		

Form **3922** (Rev. 8-2013)

(keep for your records)

[www.irs.gov/form3922](http://www.irs.gov/form3922)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		<b>1</b> IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) \$ [REDACTED]		OMB No. 1545-0747  <b>2015</b>  Form <b>5498</b>		<b>IRA Contribution Information</b>
		<b>2</b> Rollover contributions \$ [REDACTED]		<b>3</b> Roth IRA conversion amount \$ [REDACTED]		
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	<b>4</b> Recharacterized contributions \$ [REDACTED]		<b>5</b> Fair market value of account \$ [REDACTED]		This information is being furnished to the Internal Revenue Service.
PARTICIPANT'S name		<b>6</b> Life insurance cost included in box 1 \$ [REDACTED]		<b>7</b> IRA [REDACTED] SEP [REDACTED] SIMPLE [REDACTED] Roth IRA [REDACTED]		
Street address (including apt. no.)		<b>8</b> SEP contributions \$ [REDACTED]		<b>9</b> SIMPLE contributions \$ [REDACTED]		
City or town, state or province, country, and ZIP or foreign postal code		<b>10</b> Roth IRA contributions \$ [REDACTED]		<b>11</b> If checked, required minimum distribution for 2016 <input type="checkbox"/>		
		<b>12a</b> RMD date [REDACTED]		<b>12b</b> RMD amount \$ [REDACTED]		
		<b>13a</b> Postponed contribution \$ [REDACTED]		<b>13b</b> Year [REDACTED] <b>13c</b> Code [REDACTED]		
		<b>14a</b> Repayments \$ [REDACTED]		<b>14b</b> Code [REDACTED]		
Account number (see instructions)		<b>15a</b> FMV of certain specified assets \$ [REDACTED]		<b>15b</b> Code(s) [REDACTED]		

Form **5498**

(keep for your records)

[www.irs.gov/form5498](http://www.irs.gov/form5498)

Department of the Treasury - Internal Revenue Service

**CORRECTED**

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code [REDACTED]		1 Coverdell ESA contributions \$ [REDACTED]	OMB No. 1545-1815	<b>Coverdell ESA Contribution Information</b>
		2 Rollover contributions \$ [REDACTED]	Form <b>5498-ESA</b>	
TRUSTEE'S/ISSUER'S federal identification no. [REDACTED]	BENEFICIARY'S social security number [REDACTED]			<b>Copy B For Beneficiary</b>  This information is being furnished to the Internal Revenue Service.
BENEFICIARY'S name [REDACTED]				
Street address (including apt. no.) [REDACTED]				
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]				
Account number (see instructions) [REDACTED]				

Form **5498-ESA**

(keep for your records)

[www.irs.gov/form5498esa](http://www.irs.gov/form5498esa)

Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		<b>1</b> Employee or self-employed person's Archer MSA contributions made in 2015 and 2016 for 2015 \$ [REDACTED]		OMB No. 1545-1518  <b>2015</b>  Form <b>5498-SA</b>	<b>HSA, Archer MSA, or Medicare Advantage MSA Information</b>  <b>Copy B</b>  <b>For Participant</b>  This information is being furnished to the Internal Revenue Service.
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	<b>2</b> Total contributions made in 2015 \$ [REDACTED]		<b>3</b> Total HSA or Archer MSA contributions made in 2016 for 2015 \$ [REDACTED]	
PARTICIPANT'S name		<b>4</b> Rollover contributions \$ [REDACTED]		<b>5</b> Fair market value of HSA, Archer MSA, or MA MSA \$ [REDACTED]	
Street address (including apt. no.)		<b>6</b> HSA <input type="checkbox"/> [REDACTED] Archer MSA <input type="checkbox"/> [REDACTED] MA <input type="checkbox"/> [REDACTED] MSA <input type="checkbox"/> [REDACTED]			
City or town, state or province, country, and ZIP or foreign postal code		Account number (see instructions)			

Form **5498-SA**

(keep for your records)

[www.irs.gov/form5498sa](http://www.irs.gov/form5498sa)

Department of the Treasury - Internal Revenue Service

Withholding agent's name, street address, city, state, and ZIP code [REDACTED]		1 Date of transfer [REDACTED]	<b>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</b> OMB No. 1545-0902	
		2 Federal income tax withheld [REDACTED]		
Withholding agent's Federal identification number [REDACTED]	Identification number of foreign person subject to withholding (see instructions) [REDACTED]	3 Amount realized [REDACTED]	4 Gain recognized by foreign corporation [REDACTED]	<b>Copy A For Internal Revenue Service Center</b>  For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.
Name of person subject to withholding [REDACTED]		5 Description of property transferred [REDACTED]		
Foreign address (number, street, and apt. or suite no.) [REDACTED]		6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ►		
City, province or state, postal code, and country (not U.S.) [REDACTED]	7 Country code	Mailing address of person subject to withholding (if different)		

Form **8288-A** (Rev. 6-2011)

Cat. No. 62261L

**Attach Copies A and B to Form 8288**

Department of the Treasury - Internal Revenue Service

## Information Return for Federal Contracts

Submit with  
Form 8596-A.

<b>1</b> Name and address of contractor [REDACTED]		<b>2</b> Contractor's taxpayer identification number [REDACTED]	
<b>3</b> Name of common parent, if applicable (See instructions.)		<b>4</b> Common parent's employer identification number, if applicable (See instructions.)	
<b>5</b> Name of Federal executive agency [REDACTED]		<b>6</b> Federal executive agency's employer identification number [REDACTED]	
<b>7</b> Date of contract action [REDACTED]	<b>8</b> Expected date of contract completion [REDACTED]	<b>9</b> Total amount obligated under the contract \$ [REDACTED]	
<b>10</b> Contract number [REDACTED]	<b>11</b> Agency code [REDACTED]	<b>12</b> Contract office number [REDACTED]	<b>13</b> Contract modification number [REDACTED]

### General Instructions

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

**Future developments.** For the latest information about developments related to Form 8596 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8596](http://www.irs.gov/form8596).

**Purpose of form.** Section 6050M and Regulations section 1.6050M-1 require certain Federal executive agencies to file a return to report information about persons with whom they have entered into contracts. If you are not filing electronically and you have not made the Federal Procurement Data Center (FPDC) election, explained later, use **Forms 8596** and **8596-A**, Quarterly Transmittal of Information Returns for Federal Contracts, to furnish the required information.

**How to file.** If you file 250 or more reportable contracts during a 1-year period, you must file Form 8596 electronically for each quarter of that 1-year period. For information on filing electronically, see Pub. 1516, Specifications for Filing Form 8596, Information Return for Federal Contracts, Electronically. If you expect to enter into fewer than 250 reportable contracts during a 1-year period, you may file paper Forms 8596 and 8596-A.



*The IRS encourages you to file electronically even though you have fewer than 250 reportable contracts.*

**When to file.** You must file Forms 8596 quarterly. The due dates for each quarter are shown below. Do not file before the end of the quarter.

Quarter	Due Date
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

**Where to file.** File Forms 8596 and 8596-A with Internal Revenue Service, Attn: 8596, Enterprise Computing Center at Martinsburg, (IRS/ECC-MTB), 230 Murall Drive, P.O. Box 1359, Kearneysville, West Virginia 25430.

**Who must file.** The head of every Federal executive agency or his or her delegate must file Forms 8596 and 8596-A to report federal contracts.

**Federal executive agency.** A Federal executive agency is (a) any executive agency, as defined in 5 U.S.C. 105, other than the Government Accountability Office, (b) any military department, as defined in 5 U.S.C. 102, and (c) the United States Postal Service and the Postal Rate Commission.

**Special rules.** If a subcontract is entered into by the Small Business Administration (SBA) under a prime contract between the SBA and a procuring agency under section 8(a) of the Small Business Act, the procuring agency, not the SBA, must file Forms 8596 and 8596-A.

A Federal Supply Schedule Contract or an Automated Data Processing Schedule Contract entered into by the General Services Administration (GSA), or a schedule contract entered into by the Department of Veterans Affairs (VA) on behalf of one or more Federal executive agencies, is not to be reported by the GSA or the VA at the time of execution. Rather, when a Federal executive agency, including the GSA or the VA, places an order under a schedule contract, then the Federal executive agency must file Forms 8596 and 8596-A.

**FPDC election.** In complying with the requirements of the Federal Procurement Data System, if you are required to submit to the FPDC the same contract information that is required by Forms 8596 and 8596-A, you may elect to have the FPDC file Forms 8596 and 8596-A on your behalf for contracts required to be reported to the FPDC. If you make the election, your agency must not file directly with the IRS to report those contracts required to be submitted to the FPDC. However, you must file with the IRS for any contracts that are required to be reported to the IRS but are not required to be submitted to the FPDC.

To make this election, attach to your FPDC submission for the quarter a signed statement that (a) the Director of the FPDC (or his or her delegate) is authorized, in accordance with an election made under 26 CFR 1.6050M-1(d)(5), on the agency's behalf, to make the required returns for that quarter and (b)

## Foreign Partner's Information Statement of Section 1446 Withholding Tax

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 8805 and its instructions is at [www.irs.gov/form8805](http://www.irs.gov/form8805).

For partnership's calendar year 2015, or tax year beginning , 2015, and ending , 20

**Copy A** for Internal Revenue Service  
Attach to Form 8804.

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	<b>5a</b> Name of partnership	<b>b</b> U.S. EIN
<b>c</b> Address (if a foreign address, see instructions)	<b>c</b> Address (if a foreign address, see instructions)		
<b>2</b> Account number assigned by partnership (if any)	<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.		
<b>3</b> Type of partner (specify—see instructions) ▶	<b>7</b> Withholding agent's U.S. employer identification number		
<b>4</b> Country code of partner (enter two-letter code; see instructions)			
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . .			
<b>b</b> Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a . . . . .			
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .	<b>9</b>		
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc. . . . .	<b>10</b>		

**Schedule T—Beneficiary Information (see instructions)**

<b>11a</b> Name of beneficiary	<b>c</b> Address (if a foreign address, see instructions)
<b>b</b> U.S. identifying number of beneficiary	
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .	<b>12</b>
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .	<b>13</b>

**For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813.**

Cat. No. 10078E

Form **8805** (2015)

**Schedule K-1  
(Form 1041)**

Department of the Treasury  
Internal Revenue Service

**2015**

For calendar year 2015,  
or tax year beginning \_\_\_\_\_, 2015,  
and ending \_\_\_\_\_, 20 \_\_\_\_\_

**Beneficiary's Share of Income, Deductions,  
Credits, etc.**

▶ See back of form and instructions.

**Part I Information About the Estate or Trust**

**A** Estate's or trust's employer identification number  
[Redacted]

**B** Estate's or trust's name  
[Redacted]

**C** Fiduciary's name, address, city, state, and ZIP code  
[Redacted]

**D**  Check if Form 1041-T was filed and enter the date it was filed  
\_\_\_\_\_

**E**  Check if this is the final Form 1041 for the estate or trust

**Part II Information About the Beneficiary**

**F** Beneficiary's identifying number  
[Redacted]

**G** Beneficiary's name, address, city, state, and ZIP code  
[Redacted]

**H**  Domestic beneficiary  Foreign beneficiary

**Part III Beneficiary's Share of Current Year Income,  
Deductions, Credits, and Other Items**

<b>1</b>	Interest income	[Redacted]	<b>11</b>	Final year deductions
<b>2a</b>	Ordinary dividends	[Redacted]		
<b>2b</b>	Qualified dividends			
<b>3</b>	Net short-term capital gain	[Redacted]		
<b>4a</b>	Net long-term capital gain	[Redacted]		
<b>4b</b>	28% rate gain		<b>12</b>	Alternative minimum tax adjustment
<b>4c</b>	Unrecaptured section 1250 gain			
<b>5</b>	Other portfolio and nonbusiness income	[Redacted]		
<b>6</b>	Ordinary business income	[Redacted]		
<b>7</b>	Net rental real estate income	[Redacted]	<b>13</b>	Credits and credit recapture
<b>8</b>	Other rental income	[Redacted]		
<b>9</b>	Directly apportioned deductions			
			<b>14</b>	Other information
				[Redacted]
<b>10</b>	Estate tax deduction			

\*See attached statement for additional information.  
**Note.** A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

Schedule K-1 (Form 1065)

Department of the Treasury Internal Revenue Service

2015

For calendar year 2015, or tax year beginning ending 2015 20

Final K-1 Amended K-1

Partner's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.

Part I Information About the Partnership
Part II Information About the Partner
A Partnership's employer identification number
B Partnership's name, address, city, state, and ZIP code
C IRS Center where partnership filed return
D Check if this is a publicly traded partnership (PTP)
E Partner's identifying number
F Partner's name, address, city, state, and ZIP code
G General partner or LLC member-manager Limited partner or other LLC member
H Domestic partner Foreign partner
I1 What type of entity is this partner?
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here
J Partner's share of profit, loss, and capital (see instructions):
K Partner's share of liabilities at year end:
L Partner's capital account analysis:
M Did the partner contribute property with a built-in gain or loss?

Table with 4 columns: Line number, Description, Line number, and Other information. Rows include: 1 Ordinary business income (loss), 2 Net rental real estate income (loss), 3 Other net rental income (loss), 4 Guaranteed payments, 5 Interest income, 6a Ordinary dividends, 6b Qualified dividends, 7 Royalties, 8 Net short-term capital gain (loss), 9a Net long-term capital gain (loss), 9b Collectibles (28%) gain (loss), 9c Unrecaptured section 1250 gain, 10 Net section 1231 gain (loss), 11 Other income (loss), 12 Section 179 deduction, 13 Other deductions, 14 Self-employment earnings (loss), 15 Credits, 16 Foreign transactions, 17 Alternative minimum tax (AMT) items, 18 Tax-exempt income and nondeductible expenses, 19 Distributions, 20 Other information.

\*See attached statement for additional information. For IRS Use Only

Schedule K-1 (Form 1120S) Department of the Treasury Internal Revenue Service

2015

For calendar year 2015, or tax year beginning ..., 2015 ending ..., 20...

Final K-1 Amended K-1

OMB No. 1545-0123

Shareholder's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.

Part I Information About the Corporation

Form section for Part I: Corporation's employer identification number, name, address, city, state, and ZIP code, and IRS Center where corporation filed return.

Part II Information About the Shareholder

Form section for Part II: Shareholder's identifying number, name, address, city, state, and ZIP code, and percentage of stock ownership.

Large empty box for additional information, with 'For IRS Use Only' written vertically on the left side.

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Line number, and Category. Rows include Ordinary business income, Net rental real estate income, Other net rental income, Interest income, Ordinary dividends, Qualified dividends, Foreign transactions, Royalties, Net short-term capital gain, Net long-term capital gain, Collectibles gain, Unrecaptured section 1250 gain, Net section 1231 gain, Other income, Alternative minimum tax (AMT) items, Section 179 deduction, Items affecting shareholder basis, Other deductions, and Other information.

\* See attached statement for additional information.

STATISTICS OF INCOME PROGRAM DOCUMENTATION  
Data Items by Forms and Schedules  
2015

Changes to Special Studies Branch Programs

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**Form 990, Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**

Part XI: Lines 1, 2, 4, and 10 are now edited.

Schedule A, Parts IV and V, will not be edited

Schedule H, Part I, Line 7: Column (f) amounts are no longer edited

**Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code**

For Calendar Year 2016 and future studies, only data fields available from the Master File will be captured. These include almost every field from Form 4720, Parts I and II-A (representing organizational and individual-level taxes, respectively). Additionally, with the exception of Schedule G (Tax on Lobbying Expenditures), no information from the supporting schedules will be available.



# United States Estate (and Generation-Skipping Transfer) Tax Return

► Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2012.

► Information about Form 706 and its separate instructions is at [www.irs.gov/form706](http://www.irs.gov/form706).

<b>Part 1—Decedent and Executor</b>	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any)	<b>1b</b> Decedent's last name	<b>2</b> Decedent's social security no.		
	<b>3a</b> City, town, or post office; county; state or province; country; and ZIP or foreign postal code.	<b>3b</b> Year domicile established	<b>4</b> Date of birth	<b>5</b> Date of death	
	<b>6a</b> Name of executor (see instructions)	<b>6b</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.			
	<b>6c</b> Executor's social security number (see instructions)				
	<b>6d</b> If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.				<b>7b</b> Case number
	<b>7a</b> Name and location of court where will was probated or estate administered				
	<b>8</b> If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.		<b>9</b> If you extended the time to file this Form 706, check here <input type="checkbox"/>		
<b>10</b> If Schedule R-1 is attached, check here <input type="checkbox"/>		<b>11</b> If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2T(a) (7)(i), check here <input type="checkbox"/>			

<b>Part 2—Tax Computation</b>	<b>1</b> Total gross estate less exclusion (from Part 5—Recapitulation, item 13)	<b>1</b>	
	<b>2</b> Tentative total allowable deductions (from Part 5—Recapitulation, item 24)	<b>2</b>	
	<b>3a</b> Tentative taxable estate (subtract line 2 from line 1)	<b>3a</b>	
	<b>b</b> State death tax deduction	<b>3b</b>	
	<b>c</b> Taxable estate (subtract line 3b from line 3a)	<b>3c</b>	
	<b>4</b> Adjusted taxable gifts (see instructions)	<b>4</b>	
	<b>5</b> Add lines 3c and 4	<b>5</b>	
	<b>6</b> Tentative tax on the amount on line 5 from Table A in the instructions	<b>6</b>	
	<b>7</b> Total gift tax paid or payable (see instructions)	<b>7</b>	
	<b>8</b> Gross estate tax (subtract line 7 from line 6)	<b>8</b>	
	<b>9a</b> Basic exclusion amount	<b>9a</b>	
	<b>9b</b> Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)	<b>9b</b>	
	<b>9c</b> Applicable exclusion amount (add lines 9a and 9b)	<b>9c</b>	
	<b>9d</b> Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions)	<b>9d</b>	
	<b>10</b> Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)	<b>10</b>	
	<b>11</b> Allowable applicable credit amount (subtract line 10 from line 9d)	<b>11</b>	
	<b>12</b> Subtract line 11 from line 8 (but do not enter less than zero)	<b>12</b>	
	<b>13</b> Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)	<b>13</b>	
	<b>14</b> Credit for tax on prior transfers (from Schedule Q)	<b>14</b>	
	<b>15</b> Total credits (add lines 13 and 14)	<b>15</b>	
<b>16</b> Net estate tax (subtract line 15 from line 12)	<b>16</b>		
<b>17</b> Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	<b>17</b>		
<b>18</b> Total transfer taxes (add lines 16 and 17)	<b>18</b>		
<b>19</b> Prior payments (explain in an attached statement)	<b>19</b>		
<b>20</b> Balance due (or overpayment) (subtract line 19 from line 18)	<b>20</b>		

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

<b>Sign Here</b>	Signature of executor	Date
	Signature of executor	Date

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

Decedent's social security number

Estate of:

**Part 3—Elections by the Executor**

**Note.** For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Part 6—Portability of Deceased Spousal Unused Exclusion.

**Note.** Some of the following elections may require the posting of bonds or liens.

Please check "Yes" or "No" box for each question (see instructions).

		Yes	No
1	Do you elect alternate valuation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3	Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described in the instructions. <b>Note. By electing section 6166 installment payments, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.</b>	<input type="checkbox"/>	<input type="checkbox"/>
4	Do you elect to postpone the part of the taxes due to a reversionary or remainder interest as described in section 6163?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Part 4—General Information**

**Note.** Please attach the necessary supplemental documents. You must attach the death certificate. (See instructions)

Authorization to receive confidential tax information under Reg. section 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)	
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I declare that I am the  attorney/  certified public accountant/  enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature	CAF number	Date	Telephone number
-----------	------------	------	------------------

1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

2 Decedent's business or occupation. If retired, check here  and state decedent's former business or occupation.

3a Marital status of the decedent at time of death:  
 Married  Widow/widower  Single  Legally separated  Divorced

3b For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

4a Surviving spouse's name <input checked="" type="checkbox"/>	4b Social security number <input checked="" type="checkbox"/>	4c Amount received (see instructions) <input checked="" type="checkbox"/>
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5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

All unascertainable beneficiaries and those who receive less than \$5,000

**Total**

**If you answer "Yes" to any of the following questions, you must attach additional information as described.**

		Yes	No
6	Is the estate filing a protective claim for refund? If "Yes," complete and attach two copies of Schedule PC for each claim.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7	Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate)? (see instructions)	<input type="checkbox"/>	<input type="checkbox"/>
8a	Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and furnish the following information:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	Period(s) covered	<input type="checkbox"/>	<input type="checkbox"/>
c	Internal Revenue office(s) where filed		
9a	Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	Did the decedent own any insurance on the life of another that is not included in the gross estate?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Decedent's social security number

Estate of:

Part 4—General Information (continued)

If you answer "Yes" to any of the following questions, you must attach additional information as described.		Yes	No
10	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11a	Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12	Did the decedent make any transfer described in sections 2035, 2036, 2037, or 2038? (see instructions) If "Yes," you must complete and attach Schedule G . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c	Was the decedent receiving income from a trust created after October 22, 1986, by a parent or grandparent? . . . . . If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).	<input type="checkbox"/>	<input type="checkbox"/>
e	Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in lines 13a or 13b? . . . . . If "Yes," provide the EIN for this transferred/sold item. ▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>
14	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
15	Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
16	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a predeceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part 5—Recapitulation. Note. If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)

Item no.	Gross estate	Alternate value	Value at date of death
1	Schedule A—Real Estate . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2	Schedule B—Stocks and Bonds . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3	Schedule C—Mortgages, Notes, and Cash . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8	Schedule H—Powers of Appointment . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9	Schedule I—Annuities . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11	Total gross estate (add items 1 through 10) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
12	Schedule U—Qualified Conservation Easement Exclusion . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2—Tax Computation . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Item no.	Deductions	Amount	
14	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
15	Schedule K—Debts of the Decedent . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
16	Schedule K—Mortgages and Liens . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
17	Total of items 14 through 16 . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
19	Schedule L—Net Losses During Administration . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
20	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
21	Schedule M—Bequests, etc., to Surviving Spouse . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
22	Schedule O—Charitable, Public, and Similar Gifts and Bequests . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



Estate of:

### SCHEDULE A—Real Estate

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under sections 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	■	■	■	■
Total from continuation schedules or additional statements attached to this schedule . . .				■
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 1.) . . . . .				■

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE A-1 — Section 2032A Valuation**

**Part 1. Type of election** (Before making an election, see the checklist in the instructions):

- Protective election (Regulations section 20.2032A-8(b)).** Complete Part 2, line 1, and column A of lines 3 and 4. (see instructions)
- Regular election.** Complete all of Part 2 (including line 11, if applicable) and Part 3. (see instructions)

Before completing Schedule A-1, see the instructions for the information and documents that must be included to make a valid election.

The election is not valid unless the agreement (that is, *Part 3. Agreement to Special Valuation Under Section 2032A*):

- Is signed by each qualified heir with an interest in the specially valued property and
- Is attached to this return when it is filed.

**Part 2. Notice of election** (Regulations section 20.2032A-8(a)(3))

**Note.** All real property entered on lines 2 and 3 must also be entered on Schedules A, E, F, G, or H, as applicable.

- 1** Qualified use—check one  Farm used for farming, or  Trade or business other than farming

**2** Real property used in a qualified use, passing to qualified heirs, and to be specially valued on this Form 706.

A Schedule and item number from Form 706	B Full value (without section 2032A(b)(3)(B) adjustment)	C Adjusted value (with section 2032A (b)(3)(B) adjustment)	D Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
	■	■	■
<b>Totals</b> . . . . .			

**Attach a legal description of all property listed on line 2.**

**Attach copies of appraisals showing the column B values for all property listed on line 2.**

**3** Real property used in a qualified use, passing to qualified heirs, but not specially valued on this Form 706.

A Schedule and item number from Form 706	B Full value (without section 2032A(b)(3)(B) adjustment)	C Adjusted value (with section 2032A (b)(3)(B) adjustment)	D Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
<b>Totals</b> . . . . .			

**If you checked "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.**

(continued on next page)

Estate of:

**SCHEDULE B—Stocks and Bonds**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

Item number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Unit value	Alternate valuation date	Alternate value	Value at date of death
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total from continuation schedules (or additional statements) attached to this schedule . . .						[REDACTED]
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 2.) . . .						[REDACTED]

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE C – Mortgages, Notes, and Cash**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total from continuation schedules (or additional statements) attached to this schedule . . .				[REDACTED]
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 3.) . . . . .				[REDACTED]

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

### SCHEDULE D—Insurance on the Decedent's Life

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	■	■	■	■
Total from continuation schedules (or additional statements) attached to this schedule . . .				■
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 4.) . . . . .				■

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE E—Jointly Owned Property**

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

**PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))**

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1					
Total from continuation schedules (or additional statements) attached to this schedule . . . . .					
<b>1a</b>	<b>Totals . . . . .</b>			<b>1a</b>	
<b>1b</b>	<b>Amounts included in gross estate (one-half of line 1a) . . . . .</b>			<b>1b</b>	

**PART 2. All Other Joint Interests**

**2a** State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached statement.

Name	Address (number and street, city, state, and ZIP code)
A.	
B.	
C.	

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Percentage includible	Includible alternate value	Includible value at date of death
1					
Total from continuation schedules (or additional statements) attached to this schedule . . . . .					
<b>2b</b>	<b>Total other joint interests . . . . .</b>			<b>2b</b>	
<b>3</b>	<b>Total includible joint interests</b> (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5 . . . . .			<b>3</b>	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)  
 (If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

<b>1</b>	Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000? . . . . . If "Yes," submit full details on this schedule and attach appraisals.	<b>Yes</b>	<b>No</b>
<b>2</b>	Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death? . . . . . If "Yes," submit full details on this schedule.		
<b>3</b>	Did the decedent at the time of death have, or have access to, a safe deposit box? . . . . . If "Yes," state location, and if held jointly by decedent and another, state name and relationship of joint depositor.		

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
1	[Redacted]	[Redacted]	[Redacted]	[Redacted]
Total from continuation schedules (or additional statements) attached to this schedule . . . . .				[Redacted]
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 6.) . . . . .				[Redacted]

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

### SCHEDULE G—Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
<b>A.</b>	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b)) . . . . .	X X X X X		
<b>B.</b>	Transfers includible under sections 2035(a), 2036, 2037, or 2038:			
1	■	■	■	■
Total from continuation schedules (or additional statements) attached to this schedule . . .				■
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 7.) . . . . .				■

### SCHEDULE H—Powers of Appointment

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)

(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	■	■	■	■
Total from continuation schedules (or additional statements) attached to this schedule . . .				■
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 8.) . . . . .				■

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

### SCHEDULE I—Annuities

**Note.** Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see instructions).

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

**A** Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)? . . . . . 

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

  
If "Yes," you must attach the information required by the instructions.

Item number	Description. Show the entire value of the annuity before any exclusions	Alternate valuation date	Includible alternate value	Includible value at date of death
1	■	■	■	■
Total from continuation schedules (or additional statements) attached to this schedule . . . . .				■
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 9.) . . . . .				■

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims**

► Use Schedule PC to make a protective claim for refund due to an expense not currently deductible.  
For such a claim, report the expense on Schedule J but without a value in the last column.

**Note.** Do not list expenses of administering property not subject to claims on this schedule. To report those expenses, see instructions.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to forgo the deduction on Form 706 (see Instructions for Form 1041).

Are you aware of any actual or potential reimbursement to the estate for any expense claimed as a deduction on this schedule? . . . . . 

Yes	No

  
If "Yes," attach a statement describing the expense(s) subject to potential reimbursement. (see instructions)

Item number	Description	Expense amount	Total amount
<b>A. Funeral expenses:</b>			
1			
Total funeral expenses . . . . . ►			

**B. Administration expenses:**

- |   |  |
|---|--|
| 1 Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . . |  |
| 2 Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .          |  |
| 3 Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .        |  |

Item number	Description	Expense amount	Total amount
<b>4 Miscellaneous expenses:</b>			
Total miscellaneous expenses from continuation schedules (or additional statements) attached to this schedule . . . . . ►			
Total miscellaneous expenses . . . . . ►			
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 14.) . . . . . ►			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

### SCHEDULE M—Bequests, etc., to Surviving Spouse

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

		Yes	No
<b>1</b> Did any property pass to the surviving spouse as a result of a qualified disclaimer? . . . . . If "Yes," attach a copy of the written disclaimer required by section 2518(b).	<b>1</b>		
<b>2a</b> In what country was the surviving spouse born? _____			
<b>b</b> What is the surviving spouse's date of birth? _____			
<b>c</b> Is the surviving spouse a U.S. citizen? . . . . .	<b>2c</b>		
<b>d</b> If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship? _____			
<b>e</b> If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen? _____			
<b>3 Election Out of QTIP Treatment of Annuities.</b> Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? (see instructions) . . . . .	<b>3</b>		

Item number	Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Amount
QTIP property:		
<b>A1</b>		<span style="color: red; font-size: 2em;">■</span>
All other property:		
<b>B1</b>		
Total from continuation schedules (or additional statements) attached to this schedule . . . . .		
<b>4</b> Total amount of property interests listed on Schedule M . . . . .	<b>4</b>	
<b>5a</b> Federal estate taxes payable out of property interests listed on Schedule M . . . . .	<b>5a</b>	
<b>b</b> Other death taxes payable out of property interests listed on Schedule M . . . . .	<b>5b</b>	
<b>c</b> Federal and state GST taxes payable out of property interests listed on Schedule M . . . . .	<b>5c</b>	
<b>d</b> Add items 5a, 5b, and 5c . . . . .	<b>5d</b>	
<b>6</b> Net amount of property interests listed on Schedule M (subtract 5d from 4). Also enter on Part 5—Recapitulation, page 3, at item 21 . . . . .	<b>6</b>	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE O – Charitable, Public, and Similar Gifts and Bequests**

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

		Yes	No
<b>1a</b>	If the transfer was made by will, has any action been instituted to contest or have interpreted any of its provisions affecting the charitable deductions claimed in this schedule? . . . . . If "Yes," full details must be submitted with this schedule.		
<b>b</b>	According to the information and belief of the person or persons filing this return, is any such action planned? . . . . . If "Yes," full details must be submitted with this schedule.		
<b>2</b>	Did any property pass to charity as the result of a qualified disclaimer? . . . . . If "Yes," attach a copy of the written disclaimer required by section 2518(b).		

Item number	Name and address of beneficiary	Character of institution	Amount
1		■	■

Total from continuation schedules (or additional statements) attached to this schedule . . . . .

<b>3</b>	Total . . . . .		<b>3</b>	■
<b>4a</b>	Federal estate tax payable out of property interests listed above . . . . .	<b>4a</b>		
<b>b</b>	Other death taxes payable out of property interests listed above . . . . .	<b>4b</b>		
<b>c</b>	Federal and state GST taxes payable out of property interests listed above . . . . .	<b>4c</b>		
<b>d</b>	Add items 4a, 4b, and 4c . . . . .		<b>4d</b>	
<b>5</b>	Net value of property interests listed above (subtract 4d from 3). Also enter on Part 5—Recapitulation, page 3, at item 22 . . . . .		<b>5</b>	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)



**Part III General Information**

		Yes	No			Yes	No		
<b>1a</b>	Did the decedent die testate? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>7</b>	Did the decedent make any transfer (of property that was located in the United States at either the time of the transfer or the time of death) described in sections 2035, 2036, 2037, or 2038 (see the instructions for Form 706, Schedule G)? . . . . . <i>If "Yes," attach Schedule G, Form 706.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
<b>b</b>	Were letters testamentary or of administration granted for the estate? . . . . . <i>If granted to persons other than those filing the return, include names and addresses on page 1.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
<b>2</b>	Did the decedent, at the time of death, own any:			<b>8</b>	At the date of death, were there any trusts in existence that were created by the decedent and that included property located in the United States either when the trust was created or when the decedent died? . . . . . <i>If "Yes," attach Schedule G, Form 706.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
<b>a</b>	Real property located in the United States? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input type="checkbox"/>		
<b>b</b>	U.S. corporate stock? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
<b>c</b>	Debt obligations of (1) a U.S. person, or (2) the United States, a state or any political subdivision, or the District of Columbia? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
<b>d</b>	Other property located in the United States? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>9</b>	At the date of death, did the decedent:	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
<b>3</b>	Was the decedent engaged in business in the United States at the date of death? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			<b>a</b>	Have a general power of appointment over any property located in the United States? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b>	At the date of death, did the decedent have access, personally or through an agent, to a safe deposit box located in the United States? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>b</b>	Or, at any time, exercise or release the power? <i>If "Yes" to either a or b, attach Schedule H, Form 706.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
<b>5</b>	At the date of death, did the decedent own any property located in the United States as a joint tenant with right of survivorship; as a tenant by the entirety; or, with surviving spouse, as community property? . . . . . <i>If "Yes," attach Schedule E, Form 706.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>10a</b>	Have federal gift tax returns ever been filed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>			<b>b</b>	Periods covered ▶		
		<input type="checkbox"/>	<input type="checkbox"/>			<b>c</b>	IRS offices where filed ▶		
<b>6a</b>	Had the decedent ever been a citizen or resident of the United States (see instructions)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>11</b>	Does the gross estate in the United States include any interests in property transferred to a "skip person" as defined in the instructions to Schedule R of Form 706? . . . . . <i>If "Yes," attach Schedules R and/or R-1, Form 706.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
<b>b</b>	If "Yes," did the decedent lose U.S. citizenship or residency within 10 years of death? (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		

**Schedule A. Gross Estate in the United States** (see instructions) Yes No

Do you elect to value the decedent's gross estate at a date or dates after the decedent's death (as authorized by section 2032)? ▶  Yes  No  
 To make the election, you must check this box "Yes." If you check "Yes," complete **all** columns. If you check "No," complete columns (a), (b), and (e); you may leave columns (c) and (d) blank or you may use them to expand your column (b) description.

(a) Item no.	(b) Description of property and securities For securities, give CUSIP number	(c) Alternate valuation date	(d) Alternate value in U.S. dollars	(e) Value at date of death in U.S. dollars
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<i>(If you need more space, attach additional sheets of same size.)</i>				
<b>Total</b>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Schedule B. Taxable Estate**  
**Caution. You must document lines 2 and 4 for the deduction on line 5 to be allowed.**

<b>1</b>	Gross estate in the United States (Schedule A total) . . . . .	<b>1</b>	<input checked="" type="checkbox"/>
<b>2</b>	Gross estate outside the United States (see instructions) . . . . .	<b>2</b>	<input type="checkbox"/>
<b>3</b>	Entire gross estate wherever located. Add amounts on lines 1 and 2 . . . . .	<b>3</b>	<input checked="" type="checkbox"/>
<b>4</b>	Amount of funeral expenses, administration expenses, decedent's debts, mortgages and liens, and losses during administration. Attach itemized schedule. (see instructions) . . . . .	<b>4</b>	<input checked="" type="checkbox"/>
<b>5</b>	Deduction for expenses, claims, etc. Divide line 1 by line 3 and multiply the result by line 4 . . . . .	<b>5</b>	<input checked="" type="checkbox"/>
<b>6</b>	Charitable deduction (attach Schedule O, Form 706) and marital deduction (attach Schedule M, Form 706, and computation) . . . . .	<b>6</b>	<input checked="" type="checkbox"/>
<b>7</b>	State death tax deduction (see instructions) . . . . .	<b>7</b>	<input type="checkbox"/>
<b>8</b>	Total deductions. Add lines 5, 6, and 7 . . . . .	<b>8</b>	<input type="checkbox"/>
<b>9</b>	Taxable estate. Subtract line 8 from line 1. Enter here and on line 1 of Part II . . . . .	<b>9</b>	<input checked="" type="checkbox"/>

**United States Gift (and Generation-Skipping Transfer) Tax Return**

► Information about Form 709 and its separate instructions is at [www.irs.gov/form709](http://www.irs.gov/form709).

(For gifts made during calendar year 2015)

► See instructions.

**2015**

Part 1 – General Information

1 Donor's first name and middle initial	2 Donor's last name	3 Donor's social security number
4 Address (number, street, and apartment number)		5 Legal residence (domicile)
6 City or town, state or province, country, and ZIP or foreign postal code		7 Citizenship (see instructions)
8 If the donor died during the year, check here <input type="checkbox"/> and enter date of death _____, _____.		Yes No
9 If you extended the time to file this Form 709, check here <input type="checkbox"/>		Yes No
10 Enter the total number of donees listed on Schedule A. Count each person only once ►		
11a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b . . . . .		Yes No
11b Has your address changed since you last filed Form 709 (or 709-A)? . . . . .		Yes No
12 <b>Gifts by husband or wife to third parties.</b> Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (see instructions.) (If the answer is "Yes," the following information must be furnished and your spouse must sign the consent shown below. <b>If the answer is "No," skip lines 13–18.</b> ) . . . . .		Yes No
13 Name of consenting spouse	14 SSN	Yes No
15 Were you married to one another during the entire calendar year? (see instructions) . . . . .		
16 If 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date (see instructions) ►		
17 Will a gift tax return for this year be filed by your spouse? (If "Yes," mail both returns in the same envelope.) . . . . .		
18 <b>Consent of Spouse.</b> I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.		
Consenting spouse's signature ►		Date ►
19 Have you applied a DSUE amount received from a predeceased spouse to a gift or gifts reported on this or a previous Form 709? If "Yes," complete Schedule C . . . . .		

Attach check or money order here.

Part 2 – Tax Computation

1 Enter the amount from Schedule A, Part 4, line 11 . . . . .	1		
2 Enter the amount from Schedule B, line 3 . . . . .	2		
3 Total taxable gifts. Add lines 1 and 2 . . . . .	3		
4 Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in instructions) . . . . .	4		
5 Tax computed on amount on line 2 (see <i>Table for Computing Gift Tax</i> in instructions) . . . . .	5		
6 Balance. Subtract line 5 from line 4 . . . . .	6		
7 Applicable credit amount. If donor has DSUE amount from predeceased spouse(s), enter amount from Schedule C, line 4; otherwise, see instructions . . . . .	7		
8 Enter the applicable credit against tax allowable for all prior periods (from Sch. B, line 1, col. C) . . . . .	8		
9 Balance. Subtract line 8 from line 7. Do not enter less than zero . . . . .	9		
10 Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions) . . . . .	10		
11 Balance. Subtract line 10 from line 9. Do not enter less than zero . . . . .	11		
12 Applicable credit. Enter the smaller of line 6 or line 11 . . . . .	12		
13 Credit for foreign gift taxes (see instructions) . . . . .	13		
14 Total credits. Add lines 12 and 13 . . . . .	14		
15 Balance. Subtract line 14 from line 6. Do not enter less than zero . . . . .	15		
16 Generation-skipping transfer taxes (from Schedule D, Part 3, col. H, Total) . . . . .	16		
17 Total tax. Add lines 15 and 16 . . . . .	17		
18 Gift and generation-skipping transfer taxes prepaid with extension of time to file . . . . .	18		
19 If line 18 is less than line 17, enter <b>balance due</b> (see instructions) . . . . .	19		
20 If line 18 is greater than line 17, enter <b>amount to be refunded</b> . . . . .	20		

**Sign Here**

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

Signature of donor \_\_\_\_\_ Date \_\_\_\_\_

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

**Paid Preparer Use Only**

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

**SCHEDULE A Computation of Taxable Gifts** (Including transfers in trust) (see instructions)

**A** Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation . . . . . Yes  No

**B**  Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

**Part 1—Gifts Subject Only to Gift Tax.** Gifts less political organization, medical, and educational exclusions. (see instructions)

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
	■				■		

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

	■						

**Total of Part 1.** Add amounts from Part 1, column H . . . . . ▶

**Part 2—Direct Skips.** Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.


**Total of Part 2.** Add amounts from Part 2, column H . . . . . ▶

**Part 3—Indirect Skips.** Gifts to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.


**Total of Part 3.** Add amounts from Part 3, column H . . . . . ▶

(If more space is needed, attach additional statements.)

**Part 4—Taxable Gift Reconciliation**

<b>1</b>	Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3 . . . . .	<b>1</b>		
<b>2</b>	Total annual exclusions for gifts listed on line 1 (see instructions) . . . . .	<b>2</b>		
<b>3</b>	Total included amount of gifts. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>Deductions</b> (see instructions)				
<b>4</b>	Gifts of interests to spouse for which a marital deduction will be claimed, based on item numbers _____ of Schedule A . . . . .	<b>4</b>		
<b>5</b>	Exclusions attributable to gifts on line 4 . . . . .	<b>5</b>		
<b>6</b>	Marital deduction. Subtract line 5 from line 4 . . . . .	<b>6</b>		
<b>7</b>	Charitable deduction, based on item nos. _____ less exclusions . . . . .	<b>7</b>		
<b>8</b>	Total deductions. Add lines 6 and 7 . . . . .	<b>8</b>		
<b>9</b>	Subtract line 8 from line 3 . . . . .	<b>9</b>		
<b>10</b>	Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. H, Total) . . . . .	<b>10</b>		
<b>11</b>	<b>Taxable gifts.</b> Add lines 9 and 10. Enter here and on page 1, Part 2—Tax Computation, line 1 . . . . .	<b>11</b>		

**Terminable Interest (QTIP) Marital Deduction.** (see instructions for Schedule A, Part 4, line 4)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

- a. The trust (or other property) is listed on Schedule A, and
- b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the instructions.

**12 Election Out of QTIP Treatment of Annuities**

◀ Check here if you elect under section 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election ▶ \_\_\_\_\_

**SCHEDULE B Gifts From Prior Periods**

If you answered "Yes," on line 11a of page 1, Part 1, see the instructions for completing Schedule B. If you answered "No," skip to the Tax Computation on page 1 (or Schedules C or D, if applicable). Complete Schedule A before beginning Schedule B. See instructions for recalculation of the column C amounts. Attach calculations.

<b>A</b> Calendar year or calendar quarter (see instructions)	<b>B</b> Internal Revenue office where prior return was filed	<b>C</b> Amount of applicable credit (unified credit) against gift tax for periods after December 31, 1976	<b>D</b> Amount of specific exemption for prior periods ending before January 1, 1977	<b>E</b> Amount of taxable gifts
<b>1</b>	Totals for prior periods . . . . .	<b>1</b>		
<b>2</b>	Amount, if any, by which total specific exemption, line 1, column D is more than \$30,000 . . . . .	<b>2</b>		
<b>3</b>	Total amount of taxable gifts for prior periods. Add amount on line 1, column E and amount, if any, on line 2. Enter here and on page 1, Part 2—Tax Computation, line 2. . . . .	<b>3</b>		

(If more space is needed, attach additional statements.)

**SCHEDULE C Deceased Spousal Unused Exclusion (DSUE) Amount**

Provide the following information to determine the DSUE amount and applicable credit received from prior spouses. Complete Schedule A before beginning Schedule C.

A Name of Deceased Spouse (dates of death after December 31, 2010 only)	B Date of Death	C Portability Election Made?		D If "Yes," DSUE Amount Received from Spouse	E DSUE Amount Applied by Donor to Lifetime Gifts (list current and prior gifts)	F Date of Gift(s) (enter as mm/dd/yy for Part 1 and as yyyy for Part 2)
		Yes	No			
<b>Part 1 – DSUE RECEIVED FROM LAST DECEASED SPOUSE</b>						
<b>Part 2 – DSUE RECEIVED FROM PREDECEASED SPOUSE(S)</b>						
<b>TOTAL</b> (for all DSUE amounts applied from column E for Part 1 and Part 2)						
<b>1</b>	Donor's basic exclusion amount (see instructions)				<b>1</b>	
<b>2</b>	Total from column E, Parts 1 and 2				<b>2</b>	
<b>3</b>	Add lines 1 and 2				<b>3</b>	
<b>4</b>	Applicable credit on amount in line 3 (See <i>Table for Computing Gift Tax</i> in the instructions). Enter here and on line 7, Part 2—Tax Computation				<b>4</b>	

**SCHEDULE D Computation of Generation-Skipping Transfer Tax**

**Note.** Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule D.

**Part 1 – Generation-Skipping Transfers**

A Item No. (from Schedule A, Part 2, col. A)	B Value (from Schedule A, Part 2, col. H)	C Nontaxable Portion of Transfer	D Net Transfer (subtract col. C from col. B)
Gifts made by spouse (for gift splitting only)			

(If more space is needed, attach additional statements.)



# Return of Organization Exempt From Income Tax

## 2015

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2015 calendar year, or tax year beginning , 2015, and ending , 20

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
Doing business as  
Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
City or town, state or province, country, and ZIP or foreign postal code

**D** Employer identification number  
**E** Telephone number  
**G** Gross receipts \$

**F** Name and address of principal officer:  
**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)  
**H(c)** Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶

**K** Form of organization:  Corporation  Trust  Association  Other ▶  
**L** Year of formation: **M** State of legal domicile:

### Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: _____		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	
	6	Total number of volunteers (estimate if necessary)	6	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		
19	Revenue less expenses. Subtract line 18 from line 12			
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)		
	22	Net assets or fund balances. Subtract line 21 from line 20		

### Part II Signature Block

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

**Sign Here** ▶ Signature of officer Date  
 ▶ Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date Check  if self-employed PTIN  
 Firm's name ▶ Firm's EIN ▶  
 Firm's address ▶ Phone no.

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

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission: [REDACTED]  
.....  
.....  
.....

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
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**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
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**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
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**4d** Other program services (Describe in Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses ►

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A . . . . .</i>		
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .		
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I . . . . .</i>		
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II . . . . .</i>		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III . . . . .</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I . . . . .</i>		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II . . . . .</i>		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III . . . . .</i>		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV . . . . .</i>		
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V . . . . .</i>		
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI . . . . .</i>		
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII . . . . .</i>		
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII . . . . .</i>		
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX . . . . .</i>		
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>		
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X . . . . .</i>		
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII . . . . .</i>		
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .</i>		
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>		
14a	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV. . . . .</i>		
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV . . . . .</i>		
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV. . . . .</i>		
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions) . . . . .</i>		
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II . . . . .</i>		
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III . . . . .</i>		

**Part IV Checklist of Required Schedules** *(continued)*

		Yes	No
<b>20 a</b>	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		<input checked="" type="checkbox"/>
<b>b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		<input checked="" type="checkbox"/>
<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		<input checked="" type="checkbox"/>
<b>22</b>	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>		<input checked="" type="checkbox"/>
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>		<input checked="" type="checkbox"/>
<b>24 a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>		<input checked="" type="checkbox"/>
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		<input checked="" type="checkbox"/>
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		<input checked="" type="checkbox"/>
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		<input checked="" type="checkbox"/>
<b>25 a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		<input checked="" type="checkbox"/>
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		<input checked="" type="checkbox"/>
<b>26</b>	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		<input checked="" type="checkbox"/>
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i>		<input checked="" type="checkbox"/>
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		<input checked="" type="checkbox"/>
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		<input checked="" type="checkbox"/>
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		<input checked="" type="checkbox"/>
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		<input checked="" type="checkbox"/>
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		<input checked="" type="checkbox"/>
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		<input checked="" type="checkbox"/>
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		<input checked="" type="checkbox"/>
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		<input checked="" type="checkbox"/>
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>		<input checked="" type="checkbox"/>
<b>35 a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		<input checked="" type="checkbox"/>
<b>b</b>	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		<input checked="" type="checkbox"/>
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		<input checked="" type="checkbox"/>
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		<input checked="" type="checkbox"/>
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.		<input checked="" type="checkbox"/>

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V . . . . .

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No columns. Includes sub-questions for various IRS forms and financial reporting requirements.

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .		
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		
<b>6</b>	Did the organization have members or stockholders? . . . . .		
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	a The governing body? . . . . .		
<b>8b</b>	b Each committee with authority to act on behalf of the governing body? . . . . .		
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		
<b>10b</b>	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .		
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .		
<b>12b</b>	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		
<b>12c</b>	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .		
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .		
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .		
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	a The organization's CEO, Executive Director, or top management official . . . . .		
<b>15b</b>	b Other officers or key employees of the organization . . . . .		
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). . . . .		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		
<b>16b</b>	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► \_\_\_\_\_
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ► \_\_\_\_\_

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) -----	■	■	■	■	■	■	■	■	■	
(2) -----										
(3) -----										
(4) -----										
(5) -----										
(6) -----										
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization     

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶						
<b>Program Service Revenue</b>	<b>2a</b> . . . . .	<b>Business Code</b>					
	<b>b</b> . . . . .						
	<b>c</b> . . . . .						
	<b>d</b> . . . . .						
	<b>e</b> . . . . .						
	<b>f</b> All other program service revenue .						
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶						
	<b>4</b> Income from investment of tax-exempt bond proceeds ▶						
	<b>5</b> Royalties . . . . . ▶						
	<b>6a</b> Gross rents . . . . .	(i) Real	(ii) Personal				
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss) . . . . . ▶						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses . . . . .						
	<b>c</b> Gain or (loss) . . . . .						
	<b>d</b> Net gain or (loss) . . . . . ▶						
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . . <b>a</b>						
	<b>b</b> Less: direct expenses . . . . . <b>b</b>						
<b>c</b> Net income or (loss) from fundraising events . ▶							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . . <b>a</b>							
	<b>b</b> Less: direct expenses . . . . . <b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . ▶							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>							
	<b>b</b> Less: cost of goods sold . . . . . <b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . ▶							
Miscellaneous Revenue		<b>Business Code</b>					
<b>11a</b> . . . . .							
<b>b</b> . . . . .							
<b>c</b> . . . . .							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . . ▶							
<b>12 Total revenue.</b> See instructions. . . . . ▶							

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .				
<b>7</b> Other salaries and wages . . . . .				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . .				
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .				
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .				
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .				
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> -----				
<b>b</b> -----				
<b>c</b> -----				
<b>d</b> -----				
<b>e</b> All other expenses -----				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e				
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>	
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .		<b>16</b>		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>	
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .		<b>26</b>	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .		<b>27</b>	
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
	<b>33</b> Total net assets or fund balances . . . . .		<b>33</b>	
<b>34</b> Total liabilities and net assets/fund balances . . . . .		<b>34</b>		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other <input checked="" type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis <input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis <input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		<input checked="" type="checkbox"/>
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		<input checked="" type="checkbox"/>

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2015**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization Employer identification number

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
  - g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)							
(B)							
(C)							
(D)							
(E)							
<b>Total</b>							

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2015

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2014 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3% support test—2015.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 33 1/3% support test—2014.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test—2015.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test—2014.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2014 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2015</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2014</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%
<b>19a 33 1/3% support tests—2015.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33 1/3% support tests—2014.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . . <input type="checkbox"/>		

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	<b>1</b>	
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	<b>2</b>	
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	<b>3</b>	

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	<b>2a</b>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>	<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>		
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by .035	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>		
<b>2</b> Enter 85% of line 1	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>		
<b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2015 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2015</b>	<b>(iii) Distributable Amount for 2015</b>
<b>1</b> Distributable amount for 2015 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2015:			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b> From 2013 . . . . .			
<b>e</b> From 2014 . . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2015 distributable amount			
<b>i</b> Carryover from 2010 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2015 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2015 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
<b>6</b> Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
<b>7 Excess distributions carryover to 2016.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b>			
<b>b</b>			
<b>c</b> Excess from 2013 . . . . .			
<b>d</b> Excess from 2014 . . . . .			
<b>e</b> Excess from 2015 . . . . .			



**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2015**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**Open to Public Inspection**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
----------------------	--------------------------------

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political expenditures . . . . . ▶ \$ [REDACTED]

3 Volunteer hours . . . . . ▶ [REDACTED]

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$ [REDACTED]

2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$ [REDACTED]

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . [REDACTED]  Yes  No

4a Was a correction made? . . . . .  Yes  No

b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$ [REDACTED]

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$ [REDACTED]

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$ [REDACTED]

4 Did the filing organization file **Form 1120-POL** for this year? . . . . . [REDACTED]  Yes  No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures). ■
- B** Check  if the filing organization checked box A and "limited control" provisions apply. ■

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) . . . . .														
<b>d</b>	Other exempt purpose expenditures . . . . .														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) . . . . .														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) . . . . .														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No <span style="float: right;">■</span>													

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	<b>3</b>	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Name of the organization Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property... 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes...

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. a Total number of conservation easements, b Total acreage restricted by conservation easements, c Number of conservation easements on a certified historic structure included in (a), d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a**  Public exhibition
- b**  Scholarly research
- c**  Preservation for future generations
- d**  Loan or exchange programs
- e**  Other .....

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment  %
- b** Permanent endowment  %
- c** Temporarily restricted endowment  %

The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
<b>(i)</b> unrelated organizations	<input type="checkbox"/>	<input type="checkbox"/>
<b>(ii)</b> related organizations	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	<input type="checkbox"/>	<input type="checkbox"/>

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment				
<b>e</b> Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

**Part VII Investments – Other Securities.**

Complete if the organization answered “Yes” on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments – Program Related.**

Complete if the organization answered “Yes” on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered “Yes” on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶	

**Part X Other Liabilities.**

Complete if the organization answered “Yes” on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization’s financial statements that reports the organization’s liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII







**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .				█
	<b>2</b> Less: Contributions . . . . .				█
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				█
Direct Expenses	<b>4</b> Cash prizes . . . . .				█
	<b>5</b> Noncash prizes . . . . .				█
	<b>6</b> Rent/facility costs . . . . .				█
	<b>7</b> Food and beverages . . . . .				█
	<b>8</b> Entertainment . . . . .				█
	<b>9</b> Other direct expenses . . . . .				█
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				█
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				█	

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	<b>1</b> Gross revenue . . . . .				█
Direct Expenses	<b>2</b> Cash prizes . . . . .				█
	<b>3</b> Noncash prizes . . . . .				█
	<b>4</b> Rent/facility costs . . . . .				█
	<b>5</b> Other direct expenses . . . . .				█
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				█
	<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				█

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," explain: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," explain: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**SCHEDULE H  
(Form 990)**

**Hospitals**

OMB No. 1545-0047

**2015**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, question 20.**  
▶ **Attach to Form 990.**  
▶ **Information about Schedule H (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization

Employer identification number

**Part I Financial Assistance and Certain Other Community Benefits at Cost**

	Yes	No
<b>1a</b> Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a . . . . .		
<b>1b</b> If "Yes," was it a written policy? . . . . .		
<b>2</b> If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year.		
<input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities		
<input type="checkbox"/> Generally tailored to individual hospital facilities		
<b>3</b> Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
<b>a</b> Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free care</i> ? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:		
<input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____%		
<b>b</b> Did the organization use FPG as a factor in determining eligibility for providing <i>discounted care</i> ? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: . . . . .		
<input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____%		
<b>c</b> If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
<b>4</b> Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"? . . . . .		
<b>5a</b> Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?		
<b>5b</b> If "Yes," did the organization's financial assistance expenses exceed the budgeted amount? . . . . .		
<b>5c</b> If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care? . . . . .		
<b>6a</b> Did the organization prepare a community benefit report during the tax year? . . . . .		
<b>6b</b> If "Yes," did the organization make it available to the public? . . . . .		

**7 Financial Assistance and Certain Other Community Benefits at Cost**

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
<b>Financial Assistance and Means-Tested Government Programs</b>						
<b>a</b> Financial Assistance at cost (from Worksheet 1) . . . . .						
<b>b</b> Medicaid (from Worksheet 3, column a)						
<b>c</b> Costs of other means-tested government programs (from Worksheet 3, column b) . . . . .						
<b>d Total</b> Financial Assistance and Means-Tested Government Programs						
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4) . . . . .						
<b>f</b> Health professions education (from Worksheet 5) . . . . .						
<b>g</b> Subsidized health services (from Worksheet 6) . . . . .						
<b>h</b> Research (from Worksheet 7) . . . . .						
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8) . . . . .						
<b>j Total</b> . Other Benefits . . . . .						
<b>k Total</b> . Add lines 7d and 7j . . . . .						

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50192T

Schedule H (Form 990) 2015

**Part II Community Building Activities** Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total						

**Part III Bad Debt, Medicare, & Collection Practices**

		Yes	No
<b>Section A. Bad Debt Expense</b>			
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?		
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount . . . . .		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit. . . . .		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.		
<b>Section B. Medicare</b>			
5	Enter total revenue received from Medicare (including DSH and IME) . . . . .		
6	Enter Medicare allowable costs of care relating to payments on line 5 . . . . .		
7	Subtract line 6 from line 5. This is the surplus (or shortfall) . . . . .		
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input checked="" type="checkbox"/> Cost accounting system <input type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		
<b>Section C. Collection Practices</b>			
9a	Did the organization have a written debt collection policy during the tax year? . . . . .		
9b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI . . . . .		

**Part IV Management Companies and Joint Ventures** (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

**Part V Facility Information**

**Section A. Hospital Facilities**

(list in order of size, from largest to smallest—see instructions)

How many hospital facilities did the organization operate during the tax year? \_\_\_\_\_

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
<b>1</b>	<input checked="" type="checkbox"/>									
<b>2</b>										
<b>3</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>										
<b>9</b>										
<b>10</b>										

**Part V Facility Information** *(continued)*

**Section B. Facility Policies and Practices**

(Complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group ██████████

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): ██████████

**Community Health Needs Assessment**

	Yes	No
<b>1</b> Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year? . . . . .		
<b>2</b> Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C . . . . .		
<b>3</b> During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12 . . . . .		
If "Yes," indicate what the CHNA report describes (check all that apply) <span style="background-color: red; color: black;">██████████</span>		
<b>a</b> <input type="checkbox"/> A definition of the community served by the hospital facility		
<b>b</b> <input type="checkbox"/> Demographics of the community		
<b>c</b> <input type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
<b>d</b> <input type="checkbox"/> How data was obtained		
<b>e</b> <input type="checkbox"/> The significant health needs of the community		
<b>f</b> <input type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
<b>g</b> <input type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
<b>h</b> <input type="checkbox"/> The process for consulting with persons representing the community's interests		
<b>i</b> <input type="checkbox"/> Information gaps that limit the hospital facility's ability to assess the community's health needs		
<b>j</b> <input type="checkbox"/> Other (describe in Section C)		
<b>4</b> Indicate the tax year the hospital facility last conducted a CHNA: 20 <span style="background-color: red; color: black;">██████</span>		
<b>5</b> In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted . . . . .		
<b>6a</b> Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C . . . . .		
<b>6b</b> Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C . . . . .		
<b>7</b> Did the hospital facility make its CHNA report widely available to the public? . . . . .		
If "Yes," indicate how the CHNA report was made widely available (check all that apply) <span style="background-color: red; color: black;">██████████</span>		
<b>a</b> <input type="checkbox"/> Hospital facility's website (list url): _____		
<b>b</b> <input type="checkbox"/> Other website (list url): _____		
<b>c</b> <input type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
<b>d</b> <input type="checkbox"/> Other (describe in Section C)		
<b>8</b> Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11 . . . . .		
<b>9</b> Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <span style="background-color: red; color: black;">██████</span>		
<b>10</b> Is the hospital facility's most recently adopted implementation strategy posted on a website? . . . . .		
<b>a</b> If "Yes," (list url): _____		
<b>b</b> If "No," is the hospital facility's most recently adopted implementation strategy attached to this return? . . . . .		
<b>11</b> Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
<b>12a</b> Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)? . . . . .		
<b>12b</b> If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax? . . . . .		
<b>c</b> If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ <span style="background-color: red; color: black;">██████████</span>		

**Part V Facility Information** (continued)

**Financial Assistance Policy (FAP)**

Name of hospital facility or letter of facility reporting group \_\_\_\_\_

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
<b>13</b>	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP: _____		
<b>a</b>	<input type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of ___ % and FPG family income limit for eligibility for discounted care of ___ %		
<b>b</b>	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
<b>c</b>	<input type="checkbox"/> Asset level		
<b>d</b>	<input type="checkbox"/> Medical indigency		
<b>e</b>	<input type="checkbox"/> Insurance status		
<b>f</b>	<input type="checkbox"/> Underinsurance status		
<b>g</b>	<input type="checkbox"/> Residency		
<b>h</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>14</b>	Explained the basis for calculating amounts charged to patients? . . . . .		
<b>15</b>	Explained the method for applying for financial assistance? . . . . . If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply): _____		
<b>a</b>	<input type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
<b>b</b>	<input type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
<b>c</b>	<input type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
<b>d</b>	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
<b>e</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>16</b>	Included measures to publicize the policy within the community served by the hospital facility? . . . . . If "Yes," indicate how the hospital facility publicized the policy (check all that apply): _____		
<b>a</b>	<input type="checkbox"/> The FAP was widely available on a website (list url): _____		
<b>b</b>	<input type="checkbox"/> The FAP application form was widely available on a website (list url): _____		
<b>c</b>	<input type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): _____		
<b>d</b>	<input type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>e</b>	<input type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>f</b>	<input type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>g</b>	<input type="checkbox"/> Notice of availability of the FAP was conspicuously displayed throughout the hospital facility		
<b>h</b>	<input type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
<b>i</b>	<input type="checkbox"/> Other (describe in Section C)		

**Billing and Collections**

<b>17</b>	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon non-payment? . . . . .		
<b>18</b>	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP: _____		
<b>a</b>	<input type="checkbox"/> Reporting to credit agency(ies)		
<b>b</b>	<input type="checkbox"/> Selling an individual's debt to another party		
<b>c</b>	<input type="checkbox"/> Actions that require a legal or judicial process		
<b>d</b>	<input type="checkbox"/> Other similar actions (describe in Section C)		
<b>e</b>	<input type="checkbox"/> None of these actions or other similar actions were permitted		

**Part V Facility Information** (continued)

**Name of hospital facility or letter of facility reporting group** \_\_\_\_\_

		Yes	No
<b>19</b>	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? . . . . .		■
	If "Yes," check all actions in which the hospital facility or a third party engaged:		
<b>a</b>	<input type="checkbox"/> Reporting to credit agency(ies)		
<b>b</b>	<input type="checkbox"/> Selling an individual's debt to another party		
<b>c</b>	<input type="checkbox"/> Actions that require a legal or judicial process		
<b>d</b>	<input type="checkbox"/> Other similar actions (describe in Section C)		
<b>20</b>	Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):		
<b>a</b>	<input type="checkbox"/> Notified individuals of the financial assistance policy on admission		
<b>b</b>	<input type="checkbox"/> Notified individuals of the financial assistance policy prior to discharge		
<b>c</b>	<input type="checkbox"/> Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills		
<b>d</b>	<input type="checkbox"/> Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy		
<b>e</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>f</b>	<input type="checkbox"/> None of these efforts were made		

**Policy Relating to Emergency Medical Care**

<b>21</b>	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy? . . . . .		■
	If "No," indicate why:		
<b>a</b>	<input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
<b>b</b>	<input type="checkbox"/> The hospital facility's policy was not in writing		
<b>c</b>	<input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
<b>d</b>	<input type="checkbox"/> Other (describe in Section C)		

**Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**

<b>22</b>	Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:		
<b>a</b>	<input type="checkbox"/> The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged		
<b>b</b>	<input type="checkbox"/> The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged		
<b>c</b>	<input type="checkbox"/> The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged		
<b>d</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>23</b>	During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care? . . . . .		■
	If "Yes," explain in Section C.		
<b>24</b>	During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual? . . . . .		■
	If "Yes," explain in Section C.		



**Part V Facility Information** *(continued)*

**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**  
 (list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? █ \_\_\_\_\_

Name and address	Type of Facility (describe)
<b>1</b>	
<b>2</b>	
<b>3</b>	
<b>4</b>	
<b>5</b>	
<b>6</b>	
<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	



**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

**Open to Public Inspection**

Employer identification number

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ■

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

Yes No

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .

**1b** ■

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? . . . . .

**2** ■

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ■

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- |  |           |                                      |
|--|-----------|--------------------------------------|
| <b>a</b> Receive a severance payment or change-of-control payment? . . . . .                             | <b>4a</b> | <span style="float: right;">■</span> |
| <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . . | <b>4b</b> | <span style="float: right;">■</span> |
| <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .    | <b>4c</b> | <span style="float: right;">■</span> |

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- |  |           |                                      |
|--|-----------|--------------------------------------|
| <b>a</b> The organization? . . . . .         | <b>5a</b> | <span style="float: right;">■</span> |
| <b>b</b> Any related organization? . . . . . | <b>5b</b> | <span style="float: right;">■</span> |

If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- |  |           |                                      |
|--|-----------|--------------------------------------|
| <b>a</b> The organization? . . . . .         | <b>6a</b> | <span style="float: right;">■</span> |
| <b>b</b> Any related organization? . . . . . | <b>6b</b> | <span style="float: right;">■</span> |

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .

**7** ■

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**8** ■

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

**9** ■

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	(i)	■	■	■	■	■	■	■
	(ii)							
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
▶ Attach to Form 990.

▶ Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

**Open to Public  
Inspection**

Employer identification number

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A											
B											
C											
D											

**Part II Proceeds**

	A	B	C	D
1 Amount of bonds retired . . . . .				
2 Amount of bonds legally defeased . . . . .				
3 Total proceeds of issue . . . . .				
4 Gross proceeds in reserve funds . . . . .				
5 Capitalized interest from proceeds . . . . .				
6 Proceeds in refunding escrows . . . . .				
7 Issuance costs from proceeds . . . . .				
8 Credit enhancement from proceeds . . . . .				
9 Working capital expenditures from proceeds . . . . .				
10 Capital expenditures from proceeds . . . . .				
11 Other spent proceeds . . . . .				
12 Other unspent proceeds . . . . .				
13 Year of substantial completion . . . . .				

	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue? . . . . .						
15 Were the bonds issued as part of an advance refunding issue? . . . . .						
16 Has the final allocation of proceeds been made? . . . . .						
17 Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .						

**Part III Private Business Use**

	A	B	C	D
	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .				
2 Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .				

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50193E

Schedule K (Form 990) 2015

**Part III Private Business Use (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	<input checked="" type="checkbox"/>							
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	<input checked="" type="checkbox"/>							
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .	<input checked="" type="checkbox"/>							
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	<input checked="" type="checkbox"/>							
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government. . . . . <b>▶</b>	<input checked="" type="checkbox"/>	%						
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government. . . . . <b>▶</b>	<input checked="" type="checkbox"/>	%						
<b>6</b> Total of lines 4 and 5 . . . . .	<input checked="" type="checkbox"/>	%						
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	<input checked="" type="checkbox"/>							
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?	<input checked="" type="checkbox"/>							
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .	<input checked="" type="checkbox"/>	%						
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .	<input checked="" type="checkbox"/>							
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	<input checked="" type="checkbox"/>							

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .	<input checked="" type="checkbox"/>							
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .	<input checked="" type="checkbox"/>							
<b>b</b> Exception to rebate? . . . . .	<input checked="" type="checkbox"/>							
<b>c</b> No rebate due? . . . . .	<input checked="" type="checkbox"/>							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .	<input checked="" type="checkbox"/>							
<b>3</b> Is the bond issue a variable rate issue? . . . . .	<input checked="" type="checkbox"/>							
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? . . . . .	<input checked="" type="checkbox"/>							
<b>b</b> Name of provider . . . . .	<input checked="" type="checkbox"/>							
<b>c</b> Term of hedge . . . . .	<input checked="" type="checkbox"/>							
<b>d</b> Was the hedge superintegrated? . . . . .	<input checked="" type="checkbox"/>							
<b>e</b> Was the hedge terminated? . . . . .	<input checked="" type="checkbox"/>							



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2015**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

Employer identification number

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . .			29
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .			Yes No
31	b If "Yes," describe the arrangement in Part II. Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .			Yes No
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .			Yes No
33	b If "Yes," describe in Part II. If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			Yes No







**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

**Open to Public  
Inspection**

Employer identification number

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2015

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) [Redacted]												
(2) [Redacted]												
(3) [Redacted]												
(4) [Redacted]												
(5) [Redacted]												
(6) [Redacted]												
(7) [Redacted]												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) [Redacted]									
(2) [Redacted]									
(3) [Redacted]									
(4) [Redacted]									
(5) [Redacted]									
(6) [Redacted]									
(7) [Redacted]									

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

				Yes	No
<b>1</b>	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?				
<b>a</b>	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity				
<b>b</b>	Gift, grant, or capital contribution to related organization(s)				
<b>c</b>	Gift, grant, or capital contribution from related organization(s)				
<b>d</b>	Loans or loan guarantees to or for related organization(s)				
<b>e</b>	Loans or loan guarantees by related organization(s)				
<b>f</b>	Dividends from related organization(s)				
<b>g</b>	Sale of assets to related organization(s)				
<b>h</b>	Purchase of assets from related organization(s)				
<b>i</b>	Exchange of assets with related organization(s)				
<b>j</b>	Lease of facilities, equipment, or other assets to related organization(s)				
<b>k</b>	Lease of facilities, equipment, or other assets from related organization(s)				
<b>l</b>	Performance of services or membership or fundraising solicitations for related organization(s)				
<b>m</b>	Performance of services or membership or fundraising solicitations by related organization(s)				
<b>n</b>	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)				
<b>o</b>	Sharing of paid employees with related organization(s)				
<b>p</b>	Reimbursement paid to related organization(s) for expenses				
<b>q</b>	Reimbursement paid by related organization(s) for expenses				
<b>r</b>	Other transfer of cash or property to related organization(s)				
<b>s</b>	Other transfer of cash or property from related organization(s)				
<b>2</b>	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.				

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part VI** **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

	(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V – UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
					Yes	No			Yes	No		Yes	No	
(1)														
(2)														
(3)														
(4)														
(5)														
(6)														
(7)														
(8)														
(9)														
(10)														
(11)														
(12)														
(13)														
(14)														
(15)														
(16)														

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2015 calendar year, or tax year beginning, 2015, and ending, 20

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization, Number and street (or P.O. box, if mail is not delivered to street address), Room/suite, City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number, E Telephone number, F Group Exemption Number

G Accounting Method: Cash, Accrual, Other (specify)

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website:

J Tax-exempt status (check only one) - 501(c)(3), 501(c)( ), 4947(a)(1) or 527

K Form of organization: Corporation, Trust, Association, Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I

Table with 21 rows and 3 columns: Description, Line Number, Amount. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21).



Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name.
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities...
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year?
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed
42a The organization's books are in care of; Telephone no.; Located at; ZIP + 4
42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).
42c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country:
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)

	<b>Yes</b>	<b>No</b>
<b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . .

	<b>Yes</b>	<b>No</b>
<b>47</b> Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>50</b> Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
	█	█	█	█
	█	█	█	█
	█	█	█	█
	█	█	█	█
	█	█	█	█
	█	█	█	█

**f** Total number of other employees paid over \$100,000 . . . . .

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000 . . . . .

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . .  **Yes**  **No**

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

<b>Sign Here</b>	▶ Signature of officer	Date
	▶ Type or print name and title	

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

May the IRS discuss this return with the preparer shown above? See instructions . . . . .  **Yes**  **No**

**Return of Private Foundation**  
or Section 4947(a)(1) Trust Treated as Private Foundation

Department of the Treasury  
Internal Revenue Service

▶ **Do not enter social security numbers on this form as it may be made public.**  
▶ **Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).**

**Open to Public Inspection**

**For calendar year 2015 or tax year beginning , 2015, and ending , 20**

Name of foundation Number and street (or P.O. box number if mail is not delivered to street address) Room/suite City or town, state or province, country, and ZIP or foreign postal code	<b>A</b> Employer identification number <b>B</b> Telephone number (see instructions) <b>C</b> If exemption application is pending, check here <input type="checkbox"/>
<b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change	<b>D</b> 1. Foreign organizations, check here . . . ▶ <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation . . . ▶ <input type="checkbox"/> <b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here . . . ▶ <input type="checkbox"/> <b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . ▶ <input type="checkbox"/>
<b>H</b> Check type of organization <input type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation	
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$	<b>J</b> Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)

<b>Part I Analysis of Revenue and Expenses</b> (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received (attach schedule)				
	<b>2</b> Check <input type="checkbox"/> if the foundation is <b>not</b> required to attach Sch. B				
	<b>3</b> Interest on savings and temporary cash investments				
	<b>4</b> Dividends and interest from securities . . . . .				
	<b>5a</b> Gross rents . . . . .				
	<b>b</b> Net rental income or (loss)				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10				
	<b>b</b> Gross sales price for all assets on line 6a				
	<b>7</b> Capital gain net income (from Part IV, line 2) . . . . .				
	<b>8</b> Net short-term capital gain . . . . .				
	<b>9</b> Income modifications . . . . .				
	<b>10a</b> Gross sales less returns and allowances				
<b>b</b> Less: Cost of goods sold . . . . .					
<b>c</b> Gross profit or (loss) (attach schedule) . . . . .					
<b>11</b> Other income (attach schedule) . . . . .					
<b>12 Total.</b> Add lines 1 through 11 . . . . .					
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc.				
	<b>14</b> Other employee salaries and wages . . . . .				
	<b>15</b> Pension plans, employee benefits . . . . .				
	<b>16a</b> Legal fees (attach schedule) . . . . .				
	<b>b</b> Accounting fees (attach schedule) . . . . .				
	<b>c</b> Other professional fees (attach schedule) . . . . .				
	<b>17</b> Interest . . . . .				
	<b>18</b> Taxes (attach schedule) (see instructions) . . . . .				
	<b>19</b> Depreciation (attach schedule) and depletion . . . . .				
	<b>20</b> Occupancy . . . . .				
	<b>21</b> Travel, conferences, and meetings . . . . .				
	<b>22</b> Printing and publications . . . . .				
	<b>23</b> Other expenses (attach schedule) . . . . .				
	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23 . . . . .				
	<b>25</b> Contributions, gifts, grants paid . . . . .				
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25					
<b>27</b> Subtract line 26 from line 12:					
<b>a Excess of revenue over expenses and disbursements</b>					
<b>b Net investment income</b> (if negative, enter -0-)					
<b>c Adjusted net income</b> (if negative, enter -0-)					

<b>Part II Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year			End of year			
				(a) Book Value			(b) Book Value			(c) Fair Market Value
<b>Assets</b>	<b>1</b>	Cash—non-interest-bearing . . . . .								
	<b>2</b>	Savings and temporary cash investments . . . . .								
	<b>3</b>	Accounts receivable ▶								
		Less: allowance for doubtful accounts ▶								
	<b>4</b>	Pledges receivable ▶								
		Less: allowance for doubtful accounts ▶								
	<b>5</b>	Grants receivable . . . . .								
	<b>6</b>	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .								
	<b>7</b>	Other notes and loans receivable (attach schedule) ▶								
		Less: allowance for doubtful accounts ▶								
	<b>8</b>	Inventories for sale or use . . . . .								
	<b>9</b>	Prepaid expenses and deferred charges . . . . .								
	<b>10a</b>	Investments—U.S. and state government obligations (attach schedule)								
		<b>b</b> Investments—corporate stock (attach schedule) . . . . .								
		<b>c</b> Investments—corporate bonds (attach schedule) . . . . .								
	<b>11</b>	Investments—land, buildings, and equipment: basis ▶								
	Less: accumulated depreciation (attach schedule) ▶									
<b>12</b>	Investments—mortgage loans . . . . .									
<b>13</b>	Investments—other (attach schedule) . . . . .									
<b>14</b>	Land, buildings, and equipment: basis ▶									
	Less: accumulated depreciation (attach schedule) ▶									
<b>15</b>	Other assets (describe ▶ _____ )									
<b>16</b>	<b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .									
<b>Liabilities</b>	<b>17</b>	Accounts payable and accrued expenses . . . . .								
	<b>18</b>	Grants payable . . . . .								
	<b>19</b>	Deferred revenue . . . . .								
	<b>20</b>	Loans from officers, directors, trustees, and other disqualified persons								
	<b>21</b>	Mortgages and other notes payable (attach schedule) . . . . .								
	<b>22</b>	Other liabilities (describe ▶ _____ )								
	<b>23</b>	<b>Total liabilities</b> (add lines 17 through 22) . . . . .								
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> . . . . . <input type="checkbox"/>		<b>and complete lines 24 through 26 and lines 30 and 31.</b>							
	<b>24</b>	Unrestricted . . . . .								
	<b>25</b>	Temporarily restricted . . . . .								
	<b>26</b>	Permanently restricted . . . . .								
	<b>Foundations that do not follow SFAS 117, check here</b> ▶ <input type="checkbox"/>		<b>and complete lines 27 through 31.</b>							
	<b>27</b>	Capital stock, trust principal, or current funds . . . . .								
	<b>28</b>	Paid-in or capital surplus, or land, bldg., and equipment fund								
	<b>29</b>	Retained earnings, accumulated income, endowment, or other funds								
	<b>30</b>	<b>Total net assets or fund balances</b> (see instructions) . . . . .								
<b>31</b>	<b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .									

<b>Part III Analysis of Changes in Net Assets or Fund Balances</b>			
<b>1</b>	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>1</b>	
<b>2</b>	Enter amount from Part I, line 27a . . . . .	<b>2</b>	
<b>3</b>	Other increases not included in line 2 (itemize) ▶	<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3 . . . . .	<b>4</b>	
<b>5</b>	Decreases not included in line 2 (itemize) ▶	<b>5</b>	
<b>6</b>	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	<b>6</b>	

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2</b> Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			<b>2</b>
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8				<b>3</b>

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No  
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

**1** Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2014			
2013			
2012			
2011			
2010			
<b>2</b> Total of line 1, column (d)			<b>2</b>
<b>3</b> Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			<b>3</b>
<b>4</b> Enter the net value of noncharitable-use assets for 2015 from Part X, line 5			<b>4</b>
<b>5</b> Multiply line 4 by line 3			<b>5</b>
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)			<b>6</b>
<b>7</b> Add lines 5 and 6			<b>7</b>
<b>8</b> Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.			<b>8</b>

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)**

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
<b>b</b>	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	<b>1</b>		
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>2</b>		
<b>3</b>	Add lines 1 and 2	<b>3</b>		
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>		
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>		
<b>6</b>	Credits/Payments:			
<b>a</b>	2015 estimated tax payments and 2014 overpayment credited to 2015	<b>6a</b>		
<b>b</b>	Exempt foreign organizations—tax withheld at source	<b>6b</b>		
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>		
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>		
<b>7</b>	Total credits and payments. Add lines 6a through 6d	<b>7</b>		
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>		
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	<b>9</b>		
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	<b>10</b>		
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2016 estimated tax</b> <b>Refunded</b>	<b>11</b>		

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>1c</b>		
<b>2</b>		
<b>3</b>		
<b>4a</b>		
<b>4b</b>		
<b>5</b>		
<b>6</b>		
<b>7</b>		
<b>8a</b>		
<b>8b</b>		
<b>9</b>		
<b>10</b>		

**Part VII-A Statements Regarding Activities** (continued)

		Yes	No
<b>11</b>	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>12</b>	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>13</b>	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>14</b>	The books are in care of ▶ _____ Telephone no. ▶ _____ Located at ▶ _____ ZIP+4 ▶ _____		
<b>15</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here. . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . . ▶ <b>15</b> _____		
<b>16</b>	At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . . See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶ _____	<input type="checkbox"/>	<input type="checkbox"/>

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**

**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

		Yes	No
<b>1a</b>	During the year did the foundation (either directly or indirectly):	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	(6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? . . . . . <b>1b</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Organizations relying on a current notice regarding disaster assistance check here . . . . . ▶ <input type="checkbox"/>		
<b>c</b>	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2015? . . . . . <b>1c</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b>	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b>	At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement—see instructions.) . . . . . <b>2b</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b>	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
<b>3a</b>	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	If "Yes," did it have excess business holdings in 2015 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015.) . . . . . <b>3b</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4a</b>	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . . <b>4a</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015? . . . . . <b>4b</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Part VII-B** Statements Regarding Activities for Which Form 4720 May Be Required (continued)

**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  Yes  No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?  Yes  No

(3) Provide a grant to an individual for travel, study, or other similar purposes?  Yes  No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions)  Yes  No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?  Yes  No

**b** If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?  Yes  No

Organizations relying on a current notice regarding disaster assistance check here

**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?  Yes  No

*If "Yes," attach the statement required by Regulations section 53.4945–5(d).*

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

*If "Yes" to 6b, file Form 8870.*

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?  Yes  No

**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  No

**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
.....	■	■	■	■
.....				
.....				
.....				
.....				

**2** Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
.....	■	■	■	■
.....	■	■	■	■
.....	■	■	■	■
.....	■	■	■	■
.....	■	■	■	■

**Total** number of other employees paid over \$50,000

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
.....		
.....		
.....		
.....		
.....		
<b>Total</b> number of others receiving over \$50,000 for professional services . . . . . ▶		

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
<b>1</b> .....	
<b>2</b> .....	
<b>3</b> .....	
<b>4</b> .....	

**Part IX-B Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
<b>1</b> .....	
<b>2</b> .....	
All other program-related investments. See instructions.	
<b>3</b> .....	
<b>Total.</b> Add lines 1 through 3 . . . . . ▶	

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities . . . . .	<b>1a</b>	
<b>b</b>	Average of monthly cash balances . . . . .	<b>1b</b>	
<b>c</b>	Fair market value of all other assets (see instructions) . . . . .	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c) . . . . .	<b>1d</b>	
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d . . . . .	<b>3</b>	
<b>4</b>	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions) . . . . .	<b>4</b>	
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5 . . . . .	<b>6</b>	

**Part XI Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here  and do not complete this part.)

<b>1</b>	Minimum investment return from Part X, line 6 . . . . .	<b>1</b>	
<b>2a</b>	Tax on investment income for 2015 from Part VI, line 5 . . . . .	<b>2a</b>	
<b>b</b>	Income tax for 2015. (This does not include the tax from Part VI.) . . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b . . . . .	<b>2c</b>	
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	<b>3</b>	
<b>4</b>	Recoveries of amounts treated as qualifying distributions . . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4 . . . . .	<b>5</b>	
<b>6</b>	Deduction from distributable amount (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 . . . . .	<b>7</b>	

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26 . . . . .	<b>1a</b>	
<b>b</b>	Program-related investments—total from Part IX-B . . . . .	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes . . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required) . . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule) . . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions) . . . . .	<b>5</b>	
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	

**Note.** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

**Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2014	(c) 2014	(d) 2015
<b>1</b> Distributable amount for 2015 from Part XI, line 7 . . . . .				█
<b>2</b> Undistributed income, if any, as of the end of 2015:				
<b>a</b> Enter amount for 2014 only . . . . .			█	
<b>b</b> Total for prior years: 20____,20____,20____		█		
<b>3</b> Excess distributions carryover, if any, to 2015:				
<b>a</b> From 2010 . . . . .				
<b>b</b> From 2011 . . . . .				
<b>c</b> From 2012 . . . . .				
<b>d</b> From 2013 . . . . .				
<b>e</b> From 2014 . . . . .				
<b>f</b> <b>Total</b> of lines 3a through e . . . . .	█			
<b>4</b> Qualifying distributions for 2015 from Part XII, line 4: ► \$ _____				
<b>a</b> Applied to 2014, but not more than line 2a . . . . .			█	
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions) . . . . .		█		
<b>c</b> Treated as distributions out of corpus (Election required—see instructions) . . . . .	█			
<b>d</b> Applied to 2015 distributable amount . . . . .				█
<b>e</b> Remaining amount distributed out of corpus . . . . .	█			
<b>5</b> Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a).)	█			
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .	█			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .		█		
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions . . . . .		█		
<b>e</b> Undistributed income for 2014. Subtract line 4a from line 2a. Taxable amount—see instructions . . . . .			█	
<b>f</b> Undistributed income for 2015. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2016 . . . . .				█
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions) . . . . .	█			
<b>8</b> Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions) . . . . .	█			
<b>9</b> <b>Excess distributions carryover to 2016.</b> Subtract lines 7 and 8 from line 6a . . . . .	█			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2011 . . . . .				
<b>b</b> Excess from 2012 . . . . .				
<b>c</b> Excess from 2013 . . . . .				
<b>d</b> Excess from 2014 . . . . .				
<b>e</b> Excess from 2015 . . . . .				

**Part XIV Private Operating Foundations** (see instructions and Part VII-A, question 9)

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2015, enter the date of the ruling . . . . . ▶
- b** Check box to indicate whether the foundation is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

	Tax year				(e) Total
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test—enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					
<b>b</b> "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . . . . .					
<b>c</b> "Support" alternative test—enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization . . . . .					
<b>(4)</b> Gross investment income . . . . .					

**Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)**

- 1 Information Regarding Foundation Managers:**
- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)
- 
- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.
- 
- 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**
- Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.
- a** The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:
- 
- b** The form in which applications should be submitted and information and materials they should include:
- 
- c** Any submission deadlines:
- 
- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
-

**Part XV** Supplementary Information *(continued)*

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
<b>Total</b> . . . . .			▶	<b>3a</b>
<b>b</b> <i>Approved for future payment</i>				
<b>Total</b> . . . . .			▶	<b>3b</b>





**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

**2015**

Department of the Treasury  
Internal Revenue Service

For calendar year 2015 or other tax year beginning [redacted], 2015, and ending [redacted], 20[redacted].  
**Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).**  
**Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

**Open to Public Inspection for 501(c)(3) Organizations Only**

<b>A</b> <input type="checkbox"/> Check box if address changed <b>B</b> Report under section <input type="checkbox"/> 501(c)( ) <input type="checkbox"/> 508(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <b>C</b> Book value of all assets at end of year	<b>Print or Type</b> Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) [redacted] Number, street, and room or suite no. If a P.O. box, see instructions. [redacted] City or town, state or province, country, and ZIP or foreign postal code [redacted]	<b>D</b> Employer identification number (Employees' trust, see instructions.) [redacted]
		<b>E</b> Unrelated business activity codes (See instructions.) [redacted]
		<b>F</b> Group exemption number (See instructions.) ▶ [redacted] <b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust

**H** Describe the organization's primary unrelated business activity. ▶ [redacted]

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? . . . ▶  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation. ▶ [redacted]

**J** The books are in care of ▶ [redacted] Telephone number ▶ [redacted]

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales	[redacted]	[redacted]		
<b>b</b> Less returns and allowances	[redacted]			
<b>c</b> Balance ▶	<b>1c</b>	[redacted]		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>	[redacted]		
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts	<b>4c</b>			
<b>5</b> Income (loss) from partnerships and S corporations (attach statement)	<b>5</b>			
<b>6</b> Rent income (Schedule C)	<b>6</b>		[redacted]	
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>			
<b>11</b> Advertising income (Schedule J)	<b>11</b>			
<b>12</b> Other income (See instructions; attach schedule)	<b>12</b>			
<b>13</b> Total. Combine lines 3 through 12	<b>13</b>	[redacted]	[redacted]	[redacted]

<b>Part II Deductions Not Taken Elsewhere</b> (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>		[redacted]
<b>15</b> Salaries and wages	<b>15</b>		[redacted]
<b>16</b> Repairs and maintenance	<b>16</b>		[redacted]
<b>17</b> Bad debts	<b>17</b>		[redacted]
<b>18</b> Interest (attach schedule)	<b>18</b>		[redacted]
<b>19</b> Taxes and licenses	<b>19</b>		[redacted]
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b>		[redacted]
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>	[redacted]	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	[redacted]	
<b>23</b> Depletion	<b>23</b>		[redacted]
<b>24</b> Contributions to deferred compensation plans	<b>24</b>		[redacted]
<b>25</b> Employee benefit programs	<b>25</b>		[redacted]
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>		[redacted]
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>		[redacted]
<b>28</b> Other deductions (attach schedule)	<b>28</b>		[redacted]
<b>29</b> Total deductions. Add lines 14 through 28	<b>29</b>		[redacted]
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>		[redacted]
<b>31</b> Net operating loss deduction (limited to the amount on line 30)	<b>31</b>	[redacted]	
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	<b>32</b>		[redacted]
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	<b>33</b>		[redacted]
<b>34</b> Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	<b>34</b>		[redacted]



**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

1. Description of property		
(1)		
(2)		
(3)		
(4)		
2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total		
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)

**Schedule E—Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)				
(2)				
(3)				
(4)				
Totals			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8				

**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations				
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations		7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)						
(2)						
(3)						
(4)						
Totals					Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.

**Schedule J—Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5))						

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
<b>Totals, Part II</b> (lines 1-5)						

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14			

**Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code**  
 (Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4959, 4965, 4966, and 4967)  
 Information about Form 4720 and its separate instructions is at [www.irs.gov/form4720](http://www.irs.gov/form4720).

For calendar year 2015 or other tax year beginning \_\_\_\_\_, 2015, and ending \_\_\_\_\_, 20\_\_\_\_

Name of organization or entity \_\_\_\_\_ Employer identification number \_\_\_\_\_

Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address) \_\_\_\_\_

City or town, state or province, country, and ZIP or foreign postal code \_\_\_\_\_

Check box for type of annual return:  
 Form 990       Form 990-EZ  
 Form 990-PF  
 Form 5227

	Yes	No
<b>A</b> Is the organization a foreign private foundation within the meaning of section 4948(b)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>B</b> Has corrective action been taken on any taxable event that resulted in Chapter 42 taxes being reported on this form? (Enter "N/A" if not applicable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

If "Yes," attach a detailed description and documentation of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ► \$ \_\_\_\_\_. If "No," (i.e., any uncorrected acts or transactions), attach an explanation (see instructions).

**Part I Taxes on Organization** (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4959, 4965(a)(1), and 4966(a)(1))

1	Tax on undistributed income—Schedule B, line 4	1	
2	Tax on excess business holdings—Schedule C, line 7	2	
3	Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (e)	3	
4	Tax on taxable expenditures—Schedule E, Part I, column (g)	4	
5	Tax on political expenditures—Schedule F, Part I, column (e)	5	
6	Tax on excess lobbying expenditures—Schedule G, line 4	6	
7	Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e)	7	
8	Tax on premiums paid on personal benefit contracts	8	
9	Tax on being a party to prohibited tax shelter transactions—Schedule J, Part I, column (h)	9	
10	Tax on taxable distributions—Schedule K, Part I, column (f)	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach statement	11	
12	Tax on failure to meet the requirements of section 501(r)(3)—Schedule M, Part II, line 2	12	
13	<b>Total</b> (add lines 1–12)	13	

**Part II-A Taxes on Managers, Self-Dealers, Disqualified Persons, Donors, Donor Advisors, and Related Persons** (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

(a) Name and address of person subject to tax. City or town, state or province, country, ZIP or foreign postal code		(b) Taxpayer identification number		
a				
b				
c				
	(c) Tax on self-dealing—Schedule A, Part II, col. (d), and Part III, col. (d)	(d) Tax on investments that jeopardize charitable purpose—Schedule D, Part II, col. (d)	(e) Tax on taxable expenditures—Schedule E, Part II, col. (d)	(f) Tax on political expenditures—Schedule F, Part II, col. (d)
a				
b				
c				
Total				
	(g) Tax on disqualifying lobbying expenditures—Schedule H, Part II, col. (d)	(h) Tax on excess benefit transactions—Schedule I, Part II, col. (d), and Part III, col. (d)	(i) Tax on being a party to prohibited tax shelter transactions—Schedule J, Part II, col. (d)	(j) Tax on taxable distributions—Schedule K, Part II, col. (d)
a				
b				
c				
Total				
	(k) Tax on prohibited benefits—Sch L, Part II, col. (d), and Part III, col. (d)			(l) Total—Add cols. (c) through (k)
a				
b				
c				
Total				

**Part II-B Summary of Taxes** (See **Tax Payments** in the instructions.)

<b>1</b>	Enter the taxes listed in Part II-A, column (l), that apply to managers, self-dealers, disqualified persons, donors, donor advisors, and related persons who sign this form. If all sign, enter the total amount from Part II-A, column (l) . . . . .	<b>1</b>	
<b>2</b>	<b>Total tax.</b> Add Part I, line 13, and Part II-B, line 1 . . . . .	<b>2</b>	
<b>3</b>	Total payments including amount paid with Form 8868 (see instructions) . . . . .	<b>3</b>	
<b>4</b>	<b>Tax due.</b> If line 2 is larger than line 3, enter amount owed (see instructions) . . . . . ▶	<b>4</b>	
<b>5</b>	<b>Overpayment.</b> If line 2 is smaller than line 3, enter the difference. This is your refund . . . ▶	<b>5</b>	

**SCHEDULE A—Initial Taxes on Self-Dealing** (Section 4941)

**Part I Acts of Self-Dealing and Tax Computation**

(a) Act number	(b) Date of act	(c) Description of act		
<b>1</b>				
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>5</b>				

(d) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the act	(e) Amount involved in act	(f) Initial tax on self-dealing (10% of col. (e))	(g) Tax on foundation managers (if applicable) (lesser of \$20,000 or 5% of col. (e))

**Part II Summary of Tax Liability of Self-Dealers and Proration of Payments**

(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions)

**Part III Summary of Tax Liability of Foundation Managers and Proration of Payments**

(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE B—Initial Tax on Undistributed Income** (Section 4942)

<b>1</b>	Undistributed income for years before 2014 (from Form 990-PF for 2015, Part XIII, line 6d) . . . . .	<b>1</b>	
<b>2</b>	Undistributed income for 2014 (from Form 990-PF for 2015, Part XIII, line 6e) . . . . .	<b>2</b>	
<b>3</b>	Total undistributed income at end of current tax year beginning in 2015 and subject to tax under section 4942 (add lines 1 and 2) . . . . .	<b>3</b>	
<b>4</b>	<b>Tax</b> —Enter 30% of line 3 here and on Part I, line 1 . . . . .	<b>4</b>	

**SCHEDULE C—Initial Tax on Excess Business Holdings (Section 4943)**

**Business Holdings and Computation of Tax**

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise \_\_\_\_\_

Employer identification number . . . . . **▶** \_\_\_\_\_

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) . **▶** \_\_\_\_\_

		(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
<b>1</b>	Foundation holdings in business enterprise . . . . .	%	%	
<b>2</b>	Permitted holdings in business enterprise . . . . .	%	%	
<b>3</b>	Value of excess holdings in business enterprise			
<b>4</b>	Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach statement)			
<b>5</b>	Taxable excess holdings in business enterprise — line 3 minus line 4 . . . . .			
<b>6</b>	<b>Tax</b> —Enter 10% of line 5 . . . . .			
<b>7</b>	<b>Total tax</b> —Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2			

**SCHEDULE D—Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)**

**Part I Investments and Tax Computation**

(a) Investment number	(b) Date of investment	(c) Description of investment	(d) Amount of investment	(e) Initial tax on foundation (10% of col. (d))	(f) Initial tax on foundation managers (if applicable)—(lesser of \$10,000 or 10% of col. (d))
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					

**Total**—Column (e). Enter here and on Part I, line 3 . . . . .

**Total**—Column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .

**Part II Summary of Tax Liability of Foundation Managers and Proration of Payments**

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE E—Initial Taxes on Taxable Expenditures (Section 4945)**

<b>Part I Expenditures and Computation of Tax</b>				
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Name and address of recipient	(e) Description of expenditure and purposes for which made
1				
2				
3				
4				
5				
(f) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the expenditure			(g) Initial tax imposed on foundation (20% of col. (b))	(h) Initial tax imposed on foundation managers (if applicable)—(lesser of \$10,000 or 5% of col. (b))
<b>Total</b> —Column (g). Enter here and on Part I, line 4 . . . . .				
<b>Total</b> —Column (h). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .				

<b>Part II Summary of Tax Liability of Foundation Managers and Proration of Payments</b>			
(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE F—Initial Taxes on Political Expenditures (Section 4955)**

<b>Part I Expenditures and Computation of Tax</b>					
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of political expenditure	(e) Initial tax imposed on organization or foundation (10% of col. (b))	(f) Initial tax imposed on managers (if applicable) (lesser of \$5,000 or 2½% of col. (b))
1					
2					
3					
4					
5					
<b>Total</b> —Column (e). Enter here and on Part I, line 5 . . . . .					
<b>Total</b> —Column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .					

<b>Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments</b>			
(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE G—Tax on Excess Lobbying Expenditures (Section 4911)**

<b>1</b>	Excess of grassroots expenditures over grassroots nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1h). (See the instructions before making an entry.) . . . . .	<b>1</b>	
<b>2</b>	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1i). (See the instructions before making an entry.) . . . . .	<b>2</b>	
<b>3</b>	Taxable lobbying expenditures—enter the larger of line 1 or line 2 . . . . .	<b>3</b>	
<b>4</b>	<b>Tax</b> —Enter 25% of line 3 here and on Part I, line 6 . . . . .	<b>4</b>	

**SCHEDULE H—Taxes on Disqualifying Lobbying Expenditures (Section 4912)**

<b>Part I Expenditures and Computation of Tax</b>					
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable)—(5% of col. (b))
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>Total</b> —Column (e). Enter here and on Part I, line 7 . . . . .					
<b>Total</b> —Column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .					

<b>Part II Summary of Tax Liability of Organization Managers and Proration of Payments</b>			
(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958)**

<b>Part I Excess Benefit Transactions and Tax Computation</b>		
(a) Transaction number	(b) Date of transaction	(c) Description of transaction
<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>		
<b>5</b>		
<b>(d)</b> Amount of excess benefit	<b>(e)</b> Initial tax on disqualified persons (25% of col. (d))	<b>(f)</b> Tax on organization managers (if applicable) (lesser of \$20,000 or 10% of col. (d))



**Part II Tax Imposed on Entity Managers (Section 4965) Continued**

(a) Name of entity manager	(b) Transaction number from Part I, col. (a)	(c) Tax—enter \$20,000 for each transaction listed in col. (b) for each manager in col. (a)	(d) Manager's total tax liability (add amounts in col. (c))

**SCHEDULE K—Taxes on Taxable Distributions of Sponsoring Organizations Maintaining Donor Advised Funds (Section 4966). See the instructions.**

**Part I Taxable Distributions and Tax Computation**

(a) Item number	(b) Name of sponsoring organization and donor advised fund	(c) Description of distribution	
1			
2			
3			
4			
(d) Date of distribution	(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or \$10,000)
<b>Total—</b> Column (f). Enter here and on Part I, line 10 . . . . .			
<b>Total—</b> Column (g). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .			

**Part II Summary of Tax Liability of Fund Managers and Proration of Payments**

(a) Name of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g) or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE L – Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).**  
See the instructions.

**Part I Prohibited Benefits and Tax Computation**

(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit
1		
2		
3		
4		
5		
(d) Amount of prohibited benefit	(e) Tax on prohibited benefit (125% of col. (d)) (see instructions)	(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or \$10,000) (see instructions)

**Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons and Proration of Payments**

(a) Names of donors, donor advisor, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor, donor advisor, or related persons total tax liability (add amounts in col. (c)) (see instructions)

**Part III Tax Liability of Fund Managers and Proration of Payments**

(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund managers total tax liability (add amounts in col. (c)) (see instructions)

**Schedule M— Tax on Failure to Meet the Community Health Needs Assessment Requirements** (Sections 4959 and 501(r)(3)). (See instructions.)

<b>Part I Name of Hospital Facility and Summary of Failure to Meet Section 501(r)(3)</b>				
<b>(a)</b> Item number	<b>(b)</b> Name of facility	<b>(c)</b> Description of the failure	<b>(d)</b> Tax year hospital facility last conducted a CHNA	<b>(e)</b> Tax year hospital facility last adopted an implementation strategy
<b>1</b>				
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>5</b>				

<b>Part II Computation of Tax</b>	
<b>1</b>	Number of hospital facilities operated by the hospital organization that failed to meet the Community Health Needs Assessment requirements of section 501(r)(3) . . . . .
<b>2</b>	<b>Tax</b> —Enter \$50,000 multiplied by line 1 here and on Part I, line 12 . . . . .

Form **4720** (2015)

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

▶		Title		Date
Signature of officer or trustee				
▶				Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person				
▶				Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person				
▶				Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person				
▶				Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person				

**Sign Here**

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

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

**Information Return for Tax-Exempt  
 Private Activity Bond Issues**  
 (Under Internal Revenue Code section 149(e))  
 ▶ See separate instructions.

<b>Part I Reporting Authority</b>		Check if Amended Return <input checked="" type="checkbox"/>
1 Issuer's name [REDACTED]	2 Issuer's employer identification number [REDACTED]	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)	3b Telephone number of other person shown on 3a	
4 Number and street (or P.O. box if mail is not delivered to street address) Room/suite	5 Report number (For IRS Use Only) 1 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
6 City, town, or post office, state, and ZIP code [REDACTED]	7 Date of issue (MM/DD/YYYY) [REDACTED]	
8 Name of issue [REDACTED]	9 CUSIP number [REDACTED]	
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information	10b Telephone number of officer or other employee shown on 10a	

<b>Part II Type of Issue (Enter the issue price.)</b>	Issue Price
<b>11 Exempt facility bond:</b>	
<b>a</b> Airport (sections 142(a)(1) and 142(c)) . . . . .	<b>11a</b> [REDACTED]
<b>b</b> Docks and wharves (sections 142(a)(2) and 142(c)) . . . . .	<b>11b</b> [REDACTED]
<b>c</b> Water furnishing facilities (sections 142(a)(4) and 142(e)) . . . . .	<b>11c</b> [REDACTED]
<b>d</b> Sewage facilities (section 142(a)(5)) . . . . .	<b>11d</b> [REDACTED]
<b>e</b> Solid waste disposal facilities (section 142(a)(6)) . . . . .	<b>11e</b> [REDACTED]
<b>f</b> Qualified residential rental projects (sections 142(a)(7) and 142(d)) (see instructions) . . . . .	<b>11f</b> [REDACTED]
Meeting 20–50 test (section 142(d)(1)(A)) . . . . .	[REDACTED]
Meeting 40–60 test (section 142(d)(1)(B)) . . . . .	[REDACTED]
Meeting 25–60 test (NYC only) (section 142(d)(6)) . . . . .	[REDACTED]
Has an election been made for deep rent skewing (section 142(d)(4)(B))? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>g</b> Facilities for the local furnishing of electric energy or gas (sections 142(a)(8) and 142(f)) . . . . .	<b>11g</b> [REDACTED]
<b>h</b> Facilities allowed under a transitional rule of the Tax Reform Act of 1986 (see instructions) . . . . .	<b>11h</b> [REDACTED]
Facility type [REDACTED]	
1986 Act section [REDACTED]	
<b>i</b> Qualified enterprise zone facility bonds (section 1394) (see instructions) . . . . .	<b>11i</b> [REDACTED]
<b>j</b> Qualified empowerment zone facility bonds (section 1394(f)) (see instructions) . . . . .	<b>11j</b> [REDACTED]
<b>k</b> District of Columbia Enterprise Zone facility bonds (section 1400A) . . . . .	<b>11k</b> [REDACTED]
<b>l</b> Qualified public educational facility bonds (sections 142(a)(13) and 142(k)) . . . . .	<b>11l</b> [REDACTED]
<b>m</b> Qualified green building and sustainable design projects (sections 142(a)(14) and 142(l)) . . . . .	<b>11m</b> [REDACTED]
<b>n</b> Qualified highway or surface freight transfer facilities (sections 142(a)(15) and 142(m)) . . . . .	<b>11n</b> [REDACTED]
<b>o</b> Other (see instructions) . . . . .	[REDACTED]
<b>p</b> Qualified New York Liberty Zone bonds (section 1400L(d)) [REDACTED]	<b>11p</b> [REDACTED]
<b>q</b> Other (see instructions) . . . . .	<b>11q</b> [REDACTED]
<b>12a</b> Qualified mortgage bond (section 143(a)) . . . . .	<b>12a</b> [REDACTED]
<b>b</b> Other (see instructions) [REDACTED]	<b>12b</b> [REDACTED]
<b>13</b> Qualified veterans' mortgage bond (section 143(b)) (see instructions) . . . . . ▶	<b>13</b> [REDACTED]
Check the box if you elect to rebate arbitrage profits to the United States . . . . . <input type="checkbox"/>	
<b>14</b> Qualified small issue bond (section 144(a)) (see instructions) . . . . . ▶	<b>14</b> [REDACTED]
Check the box for \$10 million small issue exemption . . . . . <input type="checkbox"/>	
<b>15</b> Qualified student loan bond (section 144(b)) . . . . .	<b>15</b> [REDACTED]
<b>16</b> Qualified redevelopment bond (section 144(c)) . . . . .	<b>16</b> [REDACTED]
<b>17</b> Qualified hospital bond (section 145(c)) (attach schedule—see instructions) . . . . .	<b>17</b> [REDACTED]
<b>18</b> Qualified 501(c)(3) nonhospital bond (section 145(b)) (attach schedule—see instructions) . . . . .	<b>18</b> [REDACTED]
Check box if 95% or more of net proceeds will be used <b>only</b> for capital expenditures . . . . . ▶ <input type="checkbox"/>	
<b>19</b> Nongovernmental output property bond (treated as private activity bond) (section 141(d)) . . . . .	<b>19</b> [REDACTED]
<b>20a</b> Other (see instructions) . . . . .	[REDACTED]
<b>b</b> New York Liberty Zone advance refunding bond (section 1400L(e)) (see instructions) . . . . .	<b>20b</b> [REDACTED]
<b>c</b> Other. Describe (see instructions) ▶ [REDACTED]	<b>20c</b> [REDACTED]

Part III Description of Bonds (Complete for the entire issue for which this form is being filed.)

Table with 5 columns: (a) Final maturity date, (b) Issue price, (c) Stated redemption price at maturity, (d) Weighted average maturity, (e) Yield. Row 21 contains redacted values.

Part IV Uses of Proceeds of Issue (including underwriters' discount)

Table with 2 columns: Description, Amount. Rows 22-30 list various uses of proceeds, with redacted amounts.

Part V Description of Property Financed by Nonrefunding Proceeds

Caution: The total of lines 31a through e below must equal line 30 above. Do not complete for qualified student loan bonds, qualified mortgage bonds, or qualified veterans' mortgage bonds.

Table with 2 columns: Type of Property Financed by Nonrefunding Proceeds, Amount. Rows 31a-31e list property types with redacted amounts.

32 North American Industry Classification System (NAICS) of the projects financed by nonrefunding proceeds.

Table with 4 columns: NAICS Code, Amount of nonrefunding proceeds. Rows a, b, c, d contain redacted data.

Part VI Description of Refunded Bonds (Complete this part only for refunding bonds.)

Table with 2 columns: Description, Amount. Rows 33-36 describe refunded bonds with redacted values.

Part VII Miscellaneous

Form with rows 37-46 containing miscellaneous information, checkboxes, and redacted fields.

<b>Part VIII Volume Caps</b>		Amount
<b>47</b>	Amount of state volume cap allocated to the issuer. <b>Attach copy of state certification</b> . . . . .	<b>47</b>
<b>48</b>	Amount of issue subject to the unified state volume cap . . . . .	<b>48</b>
<b>49</b>	Amount of issue not subject to the unified state volume cap or other volume limitations:	<b>49</b>
<b>a</b>	Of bonds for governmentally owned solid waste facilities, airports, docks, wharves, environmental enhancements of hydroelectric generating facilities, or high-speed intercity rail facilities . . . . .	<b>49a</b>
<b>b</b>	Under a carryforward election. Attach a copy of Form 8328 to this return . . . . .	<b>49b</b>
<b>c</b>	Under transitional rules of the Tax Reform Act of 1986. Enter Act section ▶	<b>49c</b>
<b>d</b>	Under the exception for current refunding (section 146(i) and section 1313(a) of the Tax Reform Act of 1986)	<b>49d</b>
<b>50a</b>	Amount of issue of qualified veterans' mortgage bonds . . . . .	<b>50a</b>
<b>b</b>	Enter the state limit on qualified veterans' mortgage bonds . . . . .	<b>50b</b>
<b>51a</b>	Amount of section 1394(f) volume cap allocated to issuer. <b>Attach copy of local government certification</b>	<b>51a</b>
<b>b</b>	Name of empowerment zone ▶	
<b>52</b>	Amount of section 142(k)(5) volume cap allocated to issuer. <b>Attach copy of state certification</b>	<b>52</b>

**Signature and Consent** Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

Signature of issuer's authorized representative \_\_\_\_\_ Date \_\_\_\_\_ Type or print name and title \_\_\_\_\_

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

# Return for Credit Payments to Issuers of Qualified Bonds

**Part I Information on Entity That Is To Receive Payment of Credit and Communications** Check box if Amended Return

1 Name of entity that is to receive payment of the credit [REDACTED]		2 Employer identification number (EIN) [REDACTED]	
3 Number and street (or P.O. box no. if mail is not delivered to street address)			Room/suite
4 City, town, or post office, state, and ZIP code [REDACTED]			
5 Name and title of designated contact person whom the IRS may call for more information		6 Telephone number of officer or legal representative	

**Part II Reporting Authority**

7 Issuer's name (if same as line 1, enter "SAME" and skip lines 8, 9, 11, 15, and 16) [REDACTED]		8 EIN [REDACTED]	
9 Number and street (or P.O. box no. if mail is not delivered to street address)		Room/suite	10 Report number (For IRS Use Only) [REDACTED]
11 City, town, or post office, state, and ZIP code [REDACTED]		12 Date of issue (MM/DD/YYYY) [REDACTED]	
13 Name of issue [REDACTED]		14 CUSIP number (see instructions) [REDACTED]	
15 Name and title of officer or other person whom the IRS may call for more information		16 Telephone number of officer or other person to call	

17a Type of issue  For build America bonds and recovery zone economic development bonds, check the applicable box (see instructions)  
 Educational  Health and Hospital  Transportation  Public Safety  Environmental  Housing  Utilities  Other

b For build America bonds, recovery zone economic development bonds, and specified tax credit bonds, enter the issue price . . . . . **17b** [REDACTED]

c Check applicable box  variable rate bond  Fixed rate bond

**Part III Payment of Credit** (For specified tax credit bonds with multiple maturities, see instructions.)

18 Interest payment date to which this payment of credit relates (MM/DD/YYYY) [REDACTED]	
19a Interest payable to bondholders on the interest payment date . . . . .	<b>19a</b> [REDACTED]
b For specified tax credit bonds only, enter the applicable credit rate determined under Sec. 54A(b)(3) [REDACTED] %	
c For specified tax credit bonds only, enter the interest that would be payable to bondholders on the interest payment date calculated using the applicable credit rate (see instructions) . . . . .	<b>19c</b> [REDACTED]
20 Amount of credit payment to be received as of the interest payment date (complete only line 20a, 20b, 20c, 20d, 20e, or 20f)	
a Build America bonds. Multiply line 19a by 35% . . . . .	<b>20a</b> [REDACTED]
b Recovery zone economic development bonds. Multiply line 19a by 45% . . . . .	<b>20b</b> [REDACTED]
c New clean renewable energy bonds enter the lesser of line 19a or 70% of line 19c . . . . .	<b>20c</b> [REDACTED]
d Qualified energy conservation bonds enter the lesser of line 19a or 70% of line 19c . . . . .	<b>20d</b> [REDACTED]
e Qualified zone academy bonds enter the lesser of lines 19a or 19c . . . . .	<b>20e</b> [REDACTED]
f Qualified school construction bonds enter the lesser of lines 19a or 19c . . . . .	<b>20f</b> [REDACTED]
21 Adjustment to previous credit payments (complete line 21a OR line 21b only):	
a Net increase to previous payments (attach explanation) . . . . .	<b>21a</b> [REDACTED]
b Net decrease to previous payments (attach explanation) . . . . .	<b>21b</b> [REDACTED]
22 Amount of credit payment to be received. Combine either line 20a, 20b, 20c, 20d, 20e, or 20f with line 21a or line 21b .	<b>22</b> [REDACTED]
23 Is this the final interest payment date? . . . . .	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
24 If the entity identified in Part I is not the issuer, check this box . . . . .	<input checked="" type="checkbox"/>

**Direct Deposit** 25 Enter direct deposit information below:

a Routing number [REDACTED]	b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
c Account number [REDACTED]	

**Signature and Consent**

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I authorize the IRS to send the requested refundable credit payment to the entity identified in Part I, and I consent to the disclosure of the issuer's return information, as necessary to process the refundable credit payment, to the designated contact person(s) listed above in Parts I and II, as applicable.

Signature of issuer: [REDACTED] Date: [REDACTED] Type or print name and title: [REDACTED]

**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				

# Information Return for Tax-Exempt Governmental Obligations

▶ Under Internal Revenue Code section 149(e)

▶ See separate instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

Part I Reporting Authority		If Amended Return, check here ▶	
1 Issuer's name		2 Issuer's employer identification number (EIN)	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a	
4 Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	5 Report number (For IRS Use Only)	3
6 City, town, or post office, state, and ZIP code		7 Date of issue	
8 Name of issue		9 CUSIP number	
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions)		10b Telephone number of officer or other employee shown on 10a	

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.			
11 Education		11	
12 Health and hospital		12	
13 Transportation		13	
14 Public safety		14	
15 Environment (including sewage bonds)		15	
16 Housing		16	
17 Utilities		17	
18 Other. Describe ▶		18	
19 If obligations are TANs or RANs, check only box 19a	▶		
If obligations are BANs, check only box 19b	▶▶		
20 If obligations are in the form of a lease or installment sale, check box	▶▶▶		

Part III Description of Obligations. Complete for the entire issue for which this form is being filed.					
	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21		\$	\$	years	%

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)				
22	Proceeds used for accrued interest			22
23	Issue price of entire issue (enter amount from line 21, column (b))			23
24	Proceeds used for bond issuance costs (including underwriters' discount)	24		
25	Proceeds used for credit enhancement	25		
26	Proceeds allocated to reasonably required reserve or replacement fund	26		
27	Proceeds used to currently refund prior issues	27		
28	Proceeds used to advance refund prior issues	28		
29	Total (add lines 24 through 28)			29
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)			30

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.	
31	Enter the remaining weighted average maturity of the bonds to be currently refunded ▶ years
32	Enter the remaining weighted average maturity of the bonds to be advance refunded ▶ years
33	Enter the last date on which the refunded bonds will be called (MM/DD/YYYY) ▶
34	Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY)

**Part VI Miscellaneous**

<b>35</b>	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) . . . . .	<b>35</b>	
<b>36a</b>	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions) . . . . .	<b>36a</b>	
<b>b</b>	Enter the final maturity date of the GIC ▶ _____		
<b>c</b>	Enter the name of the GIC provider ▶ _____		
<b>37</b>	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units . . . . .	<b>37</b>	
<b>38a</b>	If this issue is a loan made from the proceeds of another tax-exempt issue, check box <input type="checkbox"/> and enter the following information:		
<b>b</b>	Enter the date of the master pool obligation ▶ _____		
<b>c</b>	Enter the EIN of the issuer of the master pool obligation ▶ _____		
<b>d</b>	Enter the name of the issuer of the master pool obligation ▶ _____		
<b>39</b>	If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box . . . . .	<input type="checkbox"/>	
<b>40</b>	If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . .	<input type="checkbox"/>	
<b>41a</b>	If the issuer has identified a hedge, check here <input type="checkbox"/> and enter the following information:		
<b>b</b>	Name of hedge provider ▶ _____		
<b>c</b>	Type of hedge ▶ _____		
<b>d</b>	Term of hedge ▶ _____		
<b>42</b>	If the issuer has superintegrated the hedge, check box . . . . .	<input type="checkbox"/>	
<b>43</b>	If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box . . . . .	<input type="checkbox"/>	
<b>44</b>	If the issuer has established written procedures to monitor the requirements of section 148, check box . . . . .	<input type="checkbox"/>	
<b>45a</b>	If some portion of the proceeds was used to reimburse expenditures, check here <input type="checkbox"/> and enter the amount of reimbursement . . . . . ▶ _____		
<b>b</b>	Enter the date the official intent was adopted ▶ _____		

<b>Signature and Consent</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.			
	▶ _____ Signature of issuer's authorized representative		▶ _____ Date	
	▶ _____ Type or print name and title			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	
	Date		Check <input type="checkbox"/> if self-employed	
	Firm's name ▶ _____		Firm's EIN ▶ _____	
	Firm's address ▶ _____		Phone no. _____	

**Information Return for Tax Credit Bonds  
 and Specified Tax Credit Bonds**  
 ▶ Under Internal Revenue Code section 149(e)  
 ▶ See separate instructions.

<b>Part I Reporting Authority</b>		Check if Amended Return ▶ <input checked="" type="checkbox"/>
1 Issuer's name [REDACTED]	2 Issuer's employer identification number (EIN) [REDACTED]	
3 Name of person (other than the issuer) with whom the IRS may communicate about this return (see instructions)	4 Report number (For IRS Use Only) [REDACTED]	
5 Number and street (or P.O. Box if mail is not delivered to street address)		
6 City, town, or post office, state, and ZIP code [REDACTED]		7 Date of issue (MM/DD/YYYY) [REDACTED] / [REDACTED] / [REDACTED]
8 Name of issue [REDACTED]		9 CUSIP number [REDACTED]
10 Name and title of officer of issuer whom the IRS may call for more information (see instructions)		11 Telephone number of officer or other person

<b>Part II Type of Issue</b>	
1 Tax Credit Bond Code (See instructions, enter three digit code for the type of issue) . . . . . ▶ [REDACTED]	
2 Description: [REDACTED]	
3 Has the issuer made an irrevocable election to apply section 6431(f)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
4 Enter the first interest payment date (MM/DD/YYYY) ▶ [REDACTED] / [REDACTED] / [REDACTED]	
5 Interest payment date frequency (Check box; see instructions and attach debt service schedule):	
a <input checked="" type="checkbox"/> annual,	
b <input type="checkbox"/> semi-annual,	
c <input type="checkbox"/> quarterly,	
d <input type="checkbox"/> monthly, or	
e <input type="checkbox"/> other	
f If line 5e above is checked, please describe the payment frequency: [REDACTED]	

<b>Part III Description of Obligations</b>	
1 Issue price . . . . .	1 [REDACTED]
2 Stated redemption price at maturity . . . . .	2 [REDACTED]
3 Final maturity date (enter date MM/DD/YYYY) ▶ [REDACTED] / [REDACTED] / [REDACTED]	
4 Applicable credit rate . . . . .	4 [REDACTED] . . . . . %
5 Maximum term . . . . .	5 [REDACTED] . . . . . years
6 Permitted Sinking Fund Yield . . . . .	6 [REDACTED] . . . . . %
7 Enter the interest rate on the bonds . . . . .	7 [REDACTED] . . . . . %
8 If the issue is a variable rate issue, check box 8a ▶ <input checked="" type="checkbox"/> Enter the frequency rates are reset 8b ▶ [REDACTED]	

<b>Part IV Proceeds of Issue (Including underwriters' discount)</b>		Amount
1 Sale Proceeds . . . . .	1 [REDACTED]	
2 Proceeds used for bond issuance cost (including underwriters' discount) . . . . .	2 [REDACTED]	
3 Estimated investment proceeds . . . . .	3 [REDACTED]	
4 Expected available project proceeds (Subtract line 2 from line 1 and add line 3) (see instructions)	4 [REDACTED]	
5 (For IRS Use Only)	5 [REDACTED]	
6 Other (describe) ▶ [REDACTED]	6 [REDACTED]	
7 Total proceeds (Add lines 4 through 6) . . . . .	7 [REDACTED]	

<b>Part V Description of Use of Proceeds for Qualified Purpose Expenditures</b>		Amount
1a Loans to qualified borrower(s) . . . . .	1a [REDACTED]	
b If a written loan commitment was obtained prior to issue date, check box ▶ <input checked="" type="checkbox"/>		
c Name of borrower ▶ [REDACTED]		
d EIN of borrower ▶ [REDACTED] (Attach list if more than one)		
2 Land . . . . .	2 [REDACTED]	
3 Buildings and structures . . . . .	3 [REDACTED]	
4 Furniture or equipment with recovery period of more than 5 years . . . . .	4 [REDACTED]	
5 Furniture or equipment with recovery period of 5 years or less . . . . .	5 [REDACTED]	
6 Grants . . . . .	6 [REDACTED]	
7 Demonstration projects . . . . .	7 [REDACTED]	
8 Public education campaigns . . . . .	8 [REDACTED]	
9 Repairs or other rehabilitation expenditures . . . . .	9 [REDACTED]	

Description of Use of Proceeds for Qualified Purpose Expenditures (Continued)

Table with 17 rows detailing qualified purpose expenditures. Rows include: 10 Developing course materials and/or staff training expenditures; 11 Pay principal, interest, or premiums on qualified bonds; 12 Refinance a qualified indebtedness; 13 Other (describe); 14 Total qualified purpose expenditures; 15 Percentage of total proceeds to be used for qualified purpose expenditures; 16 If some portion of proceeds was used to reimburse issuer for amounts paid for a qualified purpose; 17 If some portion of proceeds was to reimburse issuer for amounts paid for a qualified purpose.

Part VI Allocation of National, State, Tribal, or Local Bond Limitation Amount

Table for Part VI Allocation of National, State, Tribal, or Local Bond Limitation Amount. Includes sub-sections 1a Volume cap allocation amount, 1b National, check box, 1c State, check box, 1d Tribal, check box, and 2 If box 1c is checked, enter State abbreviation.

Part VII Miscellaneous

- 1 Arbitrage questions:
a If there is a reserve or sinking fund that is expected to repay the issue at maturity, check box
b If 1a is checked and the reserve or sinking fund is funded in equal periodic installments, check box
c If either the funding of the reserve or sinking fund is expected to result in an amount greater than the amount necessary to repay the issue; or, if the yield on such fund is greater than the permitted sinking fund yield from line 6, Part III, check box
d If the issuer established written procedures to monitor the requirements of section 148 with respect to these bonds, check box
2 If all federal, state, and local requirements governing conflicts of interest are satisfied with respect to this issue, check box
3 If the entitlements to credits with respect to this bond issue are expected to be stripped, check box
4 If the issuer established written procedures to ensure that all nonqualified bonds at the end of the applicable period are redeemed within 90 days, check box
5 Other:

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

Signature and Consent

Signature of issuer's authorized representative, Date, Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

Part VIII Consent to Disclosure of Certain Information From This Return

- 1 Does the issuer give the IRS consent to publish, through a website or in a publication, its name and address, employer identification number, name and description of bond issue, date of issuance, CUSIP number, issue price, final maturity date, stated redemption price at maturity, applicable credit rate, and maximum term, to assist in the proper reporting of interest, tax credits, or other benefits under IRC section 6049 and Regulations thereunder

Under penalties of perjury, I declare that I am an officer of the above named issuer and that I am authorized to give consent on behalf of the above named issuer for the IRS to publish the items of information described in line 1 of Part VIII of this form to assist in the reporting obligations under IRC section 6049.

Sign Here

Signature, Date, Type or print name and title

Issuer's name:

Issuer's employer identification number (EIN):

**Schedule A** **Schedule for New Clean Renewable Energy Bonds (New CREBs)**  
 ▶ Under Internal Revenue Code sections 54A and 54C  
 ▶ See separate instructions

Tax Credit Bond Code

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Part I Issuer Questions		Yes	No
1	Is the issuer a public power provider?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Is the issuer a cooperative electric company?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3	Is the issuer a governmental body?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	Is the issuer a clean renewable energy bond lender?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5	Is the issuer a not-for-profit electric utility which has received a loan/loan guarantee under the Rural Electrification Act?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6	Have proceeds been used to acquire existing facilities? (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7	Have proceeds been used to refinance existing facilities? (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8	Is the issue date of the issue on or before the date that is 3 years after the volume cap allocation date? (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9	Has the issuer designated these bonds as new CREBs for purposes of section 54C?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part II	Amount
1 (For IRS Use Only)	1

**Part III List of Qualified Renewable Energy Facilities**

List the type of qualified renewable energy facilities (see instructions) to be financed by the bonds, the location, the owner of such facility, the owner's EIN, and the amount of available project proceeds to be used for that facility. (If more than one, attach statement)

Type of Facility:

Location of Facility:

Owner's Name:

Owner's EIN:

Amount of Available Project Proceeds \$:

**Schedule B** **Schedule for Qualified Energy Conservation Bonds (QECBs)**  
 ▶ Under Internal Revenue Code sections 54A and 54D  
 ▶ See separate instructions

Tax Credit Bond Code

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Part I Issuer and Project Questions		Yes	No
1	Has the issuer designated these bonds as QECBs for purposes of section 54D?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Has the allocation been reallocated from a large local government to a State?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3	Is the issuer a large local government?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	Is the issuer an Indian tribal government?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5	Are all proceeds to be used within the jurisdiction of the issuer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6	If the issuer issued the bonds based on a volume cap allocation received by another authorized entity that allocated volume cap to the issue, check "Yes." If not, check "No." Provide the name of such authorized entity. Attach statement if more than one entity's volume cap is used. (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part II	Amount
1 (For IRS Use Only)	1

**Part III List of Conservation Purposes, Location of the Facilities, Amount of Proceeds Used for the Purpose, Private Activity User, and Private User's EIN**

1 List the type of qualified conservation purpose described under section 54D(f) financed with the proceeds of the bonds, the location of the facility financed with the proceeds of the bond, and the amount of available project proceeds to be used for the qualified conservation purpose. If the bonds are private activity bonds, provide the name and EIN of all private users. (If the issuer is issuing bonds for more than one purpose or facility, attach statement)

Type of qualified conservation purpose:

Location of facility financed with bond proceeds:

Amount of proceeds to be used for this purpose \$:

Are the bonds private activity bonds?  Yes  No

If "Yes," provide the name and EIN of each private user

Issuer's name:

Issuer's employer identification number (EIN):

<p style="text-align: center;"><b>Schedule for Qualified Zone Academy Bonds (QZABs)</b></p> <p style="text-align: center;">▶ Under Internal Revenue Code sections 54A and 54E</p> <p style="text-align: center;">▶ See separate instructions</p>	Tax Credit Bond Code  <b>104</b>
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<b>Part I</b>	<b>Academy and Issuer Information</b>		<b>Yes</b>	<b>No</b>
1	Was the school located in an empowerment zone at the time the bonds were issued? . . . . .	<b>1</b>		
2	Was the school located in an enterprise community at the time the bonds were issued? . . . . .	<b>2</b>		
3	Is it expected that at least 35% of students attending the school or program will be eligible for free or reduced-cost lunches under the school lunch program established by the National School Lunch Act? . . . . .	<b>3</b>		
4	Was the comprehensive educational plan of the school or program approved by the eligible local education agency? . . . . .	<b>4</b>		
5	Is a carryover of unused limitation being used for this issue? If "Yes," enter the year in which the limitation arose. (see instructions) ▶ <span style="background-color: red; color: black;">    </span>	<b>5</b>		
6	Are the bonds issued by a state or local government within the jurisdiction of which the academy is located? . . . . .	<b>6</b>		
7	Does the issuer have written commitments from private business entities to make qualified private business contributions having a present value of not less than 10% of the proceeds of this issue?	<b>7</b>		
8	Was the bond issuance approved in writing by the eligible local education agency? . . . . .	<b>8</b>		
9	Have these bonds been designated by the issuer as QZABs for purposes of section 54E? . . . . .	<b>9</b>		
10	Enter the name of the eligible local education agency: <span style="background-color: red; color: black;">    </span>	<b>10</b>		

<b>Part II</b>	<b>Description of the Private Business Contribution</b> (Enter the value of the amount of contribution in each type)		<b>Amount</b>
1	Equipment . . . . .	<b>1</b>	
2	Technical assistance . . . . .	<b>2</b>	
3	Services of donor's employees as volunteers . . . . .	<b>3</b>	
4	Opportunities for students outside of the academy . . . . .	<b>4</b>	
5	Other: <span style="background-color: red; color: black;">    </span>	<b>5</b>	

<b>Part III</b>	<b>Private Business Contributor Information</b> (Attach a statement if more than five donors)
1a	Enter the name of the first donor: <span style="background-color: red; color: black;">    </span>
b	Enter the EIN of the first donor: <span style="background-color: red; color: black;">    </span>
2a	Enter the name of the second donor: <span style="background-color: red; color: black;">    </span>
b	Enter the EIN of the second donor: <span style="background-color: red; color: black;">    </span>
3a	Enter the name of the third donor: <span style="background-color: red; color: black;">    </span>
b	Enter the EIN of the third donor: <span style="background-color: red; color: black;">    </span>
4a	Enter the name of the fourth donor: <span style="background-color: red; color: black;">    </span>
b	Enter the EIN of the fourth donor: <span style="background-color: red; color: black;">    </span>
5a	Enter the name of the fifth donor: <span style="background-color: red; color: black;">    </span>
b	Enter the EIN of the fifth donor: <span style="background-color: red; color: black;">    </span>

Issuer's name:

Issuer's employer identification number (EIN):

**Schedule D**  
**Schedule for Qualified School Construction Bonds (QSCBs)**  
 ▶ Under Internal Revenue Code sections 54A and 54F  
 ▶ See separate instructions

Tax Credit Bond Code

**105**

<b>Part I Use of Proceeds</b>		<b>Yes</b>	<b>No</b>
<b>1</b>	Are the proceeds to be used for an Indian school? (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b>	Are all proceeds to be used within the jurisdiction of the issuer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b>	Have these bonds been designated as QSCBs by the issuer for purposes of section 54F?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b>	Are the proceeds of the issue to be spent on costs of acquisition of furniture or equipment? If the answer is "No," skip line 5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b>	Is such furniture or equipment to be used in portions of the public school facility being constructed, rehabilitated, or repaired with the proceeds of the issue?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>6</b>	Are the proceeds of the issue to be spent on the costs of land acquisition? If the answer is "No," skip line 7	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>7</b>	Are proceeds of the issue also to be spent on the costs of construction of a public school facility on such land?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Part II</b>		<b>Amount</b>
<b>1</b>	(For IRS Use Only)	<input type="text"/>

**Part III Issuer Information** (Does not apply to issuers that are Indian tribal governments.)

- If the issuer of the bonds is not the local educational agency in the jurisdiction of which the public school facility is located, please provide the name of such local educational agency. Attach statement if more than one. (see instructions)
- If the issuer issued the bonds based on a volume cap allocation received by another authorized entity (that allocated volume cap to the issue), provide the name of such authorized entity. Attach statement if more than one entity's volume cap is used. (see instructions)

**AMENDED**  **PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chap. 3: <input type="checkbox"/>	<b>4</b> Chap. 4: <input type="checkbox"/>	<b>5</b> Withholding allowance		
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income	Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld		
<b>8</b> Tax withheld by other agents				<b>9</b> Tax paid by withholding agent		
<b>10</b> Total withholding credit				<b>11</b> Amount repaid to recipient		
<b>12a</b> Withholding agent's EIN		<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code	<b>14a</b> Primary Withholding Agent's Name (if applicable)		
<b>12d</b> Withholding agent's name				<b>14b</b> Primary Withholding Agent's EIN		
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)				<b>15a</b> Intermediary or flow-through entity's EIN, if any	<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
				<b>15d</b> Intermediary or flow-through entity's name		
<b>12f</b> Country code	<b>12g</b> Foreign taxpayer identification number, if any			<b>15e</b> Intermediary or flow-through entity's GIIN		
<b>12h</b> Address (number and street)				<b>15f</b> Country code	<b>15g</b> Foreign tax identification number, if any	
				<b>15h</b> Address (number and street)		
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code				<b>15i</b> City or town, state or province, country, ZIP or foreign postal code		
<b>13a</b> Recipient's U.S. TIN, if any				<b>13h</b> Recipient's GIIN		
				<b>13i</b> Recipient's foreign tax identification number, if any		
<b>13b</b> Ch. 3 status code	<b>13c</b> Ch. 4 status code		<b>16</b> Recipient's account number			
<b>13d</b> Recipient's name		<b>13e</b> Recipient's country code	<b>17</b> Recipient's date of birth			
<b>13f</b> Address (number and street)				<b>18</b> Payer's name		<b>19</b> Payer's TIN
						<b>20</b> Payer's GIIN
<b>13g</b> City or town, state or province, country, ZIP or foreign postal code				<b>21</b> State income tax withheld		<b>22</b> Payer's state tax no.
						<b>23</b> Name of state

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

Cat. No. 11386R

Form **1042-S** (2015)

## U.S. Income Tax Filing Requirements

Generally, every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or foreign corporation if such person was not engaged in a trade or business in the United States at any time during the tax year and if the tax liability of such person was fully satisfied by the withholding of United States tax at the source. Corporations file Form 1120-F; all others file Form 1040NR (or Form 1040NR-EZ if eligible). You may get the return forms and instructions at any United States Embassy or consulate or by writing to: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

En règle générale, tout étranger non-résident, tout organisme fidéicommissaire étranger non-résident et toute société étrangère percevant un revenu aux Etats-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux Etats-Unis, doit produire une déclaration d'impôt sur le revenu auprès des services fiscaux des Etats-Unis. Cependant aucune déclaration d'impôt sur le revenu n'est exigée d'un étranger non-résident, d'un organisme fidéicommissaire étranger non-résident, ou d'une société étrangère s'ils n'ont pris part à aucun commerce ou affaire aux Etats-Unis à aucun moment pendant l'année fiscale et si les impôts dont ils sont redevables, ont été entièrement acquittés par une retenue à la source sur leur salaire. Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 1040NR (ou 1040NR-EZ s'ils en remplissent les conditions). On peut se procurer les formulaires de déclarations d'impôts et les instructions y afférentes dans toutes les Ambassades et tous les Consultats des Etats-Unis. L'on peut également s'adresser pour tout renseignement à: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Por regla general, todo extranjero no residente, todo organismo fideicomisario extranjero no residente y toda sociedad anónima extranjera que reciba ingresos en los Estados Unidos, incluyendo ingresos relacionados con la conducción de un negocio o comercio dentro de los Estados Unidos, deberá presentar una declaración estadounidense de impuestos sobre el ingreso. Sin embargo, no se requiere declaración alguna a un individuo extranjero, una sociedad anónima extranjera u organismo fideicomisario extranjero no residente, si tal persona no ha efectuado comercio o negocio en los Estados Unidos durante el año fiscal y si la responsabilidad con los impuestos de tal persona ha sido satisfecha plenamente mediante retención del impuesto de los Estados Unidos en la fuente. Las sociedades anónimas envían el Formulario 1120-F; todos los demás contribuyentes envían el Formulario 1040NR (o el Formulario 1040NR-EZ si les corresponde). Se podrá obtener formularios e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Im allgemeinen muss jede ausländische Einzelperson, jeder ausländische Bevollmächtigte und jede ausländische Gesellschaft mit Einkommen in den Vereinigten Staaten, einschliesslich des Einkommens, welches direkt mit der Ausübung von Handel oder Gewerbe innerhalb der Staaten verbunden ist, eine Einkommensteuererklärung der Vereinigten Staaten abgeben. Eine Erklärung, muss jedoch nicht von Ausländern, ausländischen Bevollmächtigten oder ausländischen Gesellschaften in den Vereinigten Staaten eingereicht werden, falls eine solche Person während des Steuerjahres kein Gewerbe oder Handel in den Vereinigten Staaten ausgeübt hat und die Steuerschuld durch Einbehaltung der Steuern der Vereinigten Staaten durch die Einkommensquelle abgegolten ist. Gesellschaften reichen den Vordruck 1120-F ein; alle anderen reichen das Formblatt 1040NR (oder wenn passend das Formblatt 1040NR-EZ) ein. Einkommensteuererklärungen und Instruktionen können bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

## Explanation of Codes

### Box 1. Income code.

Code	Types of Income
<b>01</b>	Interest paid by U.S. obligors—general
<b>02</b>	Interest paid on real property mortgages
<b>03</b>	Interest paid to controlling foreign corporations
<b>04</b>	Interest paid by foreign corporations
<b>05</b>	Interest on tax-free covenant bonds
<b>22</b>	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
<b>29</b>	Deposit interest
<b>30</b>	Original issue discount (OID)

<b>31</b>	Short-term OID
<b>33</b>	Substitute payment—interest
<b>06</b>	Dividends paid by U.S. corporations—general
<b>07</b>	Dividends qualifying for direct dividend rate
<b>08</b>	Dividends paid by foreign corporations
<b>21</b>	Gross income—Capital gain dividend
<b>34</b>	Substitute payment—dividends
<b>40</b>	Other dividend equivalents under IRC section 871(m) (formerly 871(l))
<b>09</b>	Capital gains
<b>10</b>	Industrial royalties
<b>11</b>	Motion picture or television copyright royalties
<b>12</b>	Other royalties (for example, copyright, recording, publishing)

See back of Copy C for additional codes

**Explanation of Codes (continued)**

13	Real property income and natural resources royalties
14	Pensions, annuities, alimony, and/or insurance premiums
15	Scholarship or fellowship grants
16	Compensation for independent personal services <sup>1</sup>
17	Compensation for dependent personal services <sup>1</sup>
18	Compensation for teaching <sup>1</sup>
19	Compensation during studying and training <sup>1</sup>
20	Gross income—Other
24	Real estate investment trust (REIT) distributions of capital gains
25	Trust distributions subject to IRC section 1445
26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
<b>Other</b>	
27	Publicly traded partnership distributions subject to IRC section 1446
28	Gambling winnings <sup>2</sup>
32	Notional principal contract income <sup>3</sup>
35	Substitute payment—other
36	Capital gains distributions
37	Return of capital
38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
39	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
41	Guarantee of indebtedness
42	Earnings as an artist or athlete—no central withholding agreement <sup>4</sup>
43	Earnings as an artist or athlete—central withholding agreement <sup>4</sup>
44	Specified Federal procurement payments
50	Income previously reported under escrow procedure <sup>5</sup>
51	Other income

**Boxes 3a and 4a.** Exemption code (applies if the tax rate entered in boxes 3b and 4b is 00.00).

**Code Authority for Exemption**

**Chapter 3**

**01** Effectively connected income

<b>02</b>	Exempt under IRC (other than portfolio interest)
<b>03</b>	Income is not from U.S. sources
<b>04</b>	Exempt under tax treaty
<b>05</b>	Portfolio interest exempt under IRC
<b>06</b>	QI that assumes primary withholding responsibility
<b>07</b>	WFP or WFT
<b>08</b>	U.S. branch treated as U.S. Person
<b>09</b>	Territory FI treated as U.S. Person
<b>10</b>	QI represents that income is exempt
<b>11</b>	QSL that assumes primary withholding responsibility
<b>12</b>	Payee subjected to chapter 4 withholding

**Chapter 4**

<b>13</b>	Grandfathered payment
<b>14</b>	Effectively connected income
<b>15</b>	Payee not subject to chapter 4 withholding
<b>16</b>	Excluded nonfinancial payment
<b>17</b>	Foreign Entity that assumes primary withholding responsibility
<b>18</b>	U.S. Payees—of participating FFI or registered deemed-compliant FFI
<b>19</b>	Exempt from withholding under IGA <sup>6</sup>
<b>20</b>	Dormant account <sup>7</sup>
<b>21</b>	Excluded offshore payment

**Code Type of Recipient, Withholding Agent, or Intermediary**

**Chapter 3 Status Codes**

<b>01</b>	U.S. Withholding Agent—FI
<b>02</b>	U.S. Withholding Agent—Other
<b>03</b>	Territory FI treated as U.S. Person
<b>04</b>	Territory FI—not treated as U.S. Person
<b>05</b>	U.S. branch of Participating FFI—treated as U.S. Person
<b>06</b>	U.S. branch of Participating FFI—not treated as U.S. Person

See back of Copy D for additional codes

<sup>1</sup> If compensation that otherwise would be covered under Income Codes 16 through 19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.

<sup>2</sup> Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings (Income Code 28)* in Pub. 515.

<sup>3</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

<sup>4</sup> If Income Code 42 or 43 is used, Recipient Code 25 (artist or athlete) should be used instead of Recipient Code 19 (individual), 18 (corporation), or 08 (partnership other than withholding foreign partnership).

<sup>5</sup> Use only to report gross income the tax for which is being deposited in the current year because such tax was previously escrowed for chapters 3 and 4 and the withholding agent previously reported the gross income in a prior year and checked the box to report the tax as not deposited under the escrow procedure. See the instructions to this form for further explanation.

<sup>6</sup> Use only to report a U.S. reportable account or non-consenting U.S. account that is receiving a payment subject to chapter 3 withholding.

<sup>7</sup> Use only when tax not withheld under chapter 4 because escrow procedure for dormant accounts applied under chapter 4 but tax withheld under chapter 3.

# Form 1118

(Rev. December 2015)  
Department of the Treasury  
Internal Revenue Service

## Foreign Tax Credit—Corporations

Information about Form 1118 and its separate instructions is at [www.irs.gov/form1118](http://www.irs.gov/form1118).  
Attach to the corporation's tax return.

OMB No. 1545-0123

Name of corporation: \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_. Employer identification number: \_\_\_\_\_

Use a separate Form 1118 for each applicable category of income listed below. See Categories of Income in the instructions. Also, see Specific Instructions. Check only one box on each form.

Passive Category Income Section 901(j) Income: Name of Sanctioned Country ▶ \_\_\_\_\_  
 General Category Income Income Re-sourced by Treaty: Name of Country ▶ \_\_\_\_\_

### Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See Specific Instructions.)

1. Foreign Country or U.S. Possession (Enter two-letter code; see instructions. Use a separate line for each.) *	2. Deemed Dividends (see instructions)		3. Other Dividends		4. Interest	5. Gross Rents, Royalties, and License Fees	6. Gross Income From Performance of Services	7. Other (attach schedule)	8. Total (add columns 2(a) through 7)
	(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)					
A									
B									
C									
D									
E									
F									
Totals (add lines A through F)									

\* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see instructions).

### Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F)

Rental, Royalty, and Licensing Expenses	9. Definitely Allocable Deductions		10. Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, column (d))	11. Net Operating Loss Deduction	12. Total Deductions (add columns 9(e) through 11)	13. Total Income or (Loss) Before Adjustments (subtract column 12 from column 8)
	(a) Depreciation, Depletion, and Amortization	(b) Other Expenses				
A						
B						
C						
D						
E						
F						
Totals						

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form 1118 (Rev. 12-2015)

**Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)**

1. Credit is Claimed for Taxes (check one):  
 Paid  Accrued

2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)

3. Tax Deemed Paid (from Schedule C—Part I, column 12, Part II, column 8(b), and Part III, column 8)

	Tax Withheld at Source on:		Other Foreign Taxes Paid or Accrued on:					(h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g))	
	(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income	(e) Foreign Branch Income	(f) Services Income	(g) Other		
A									
B									
C									
D									
E									
F									
<b>Totals (add lines A through F)</b>									

**Part II—Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of income.)**

1a Total foreign taxes paid or accrued (total from Part I, column 2(h)) . . . . .

b Foreign taxes paid or accrued by the corporation during prior tax years that were suspended due to the rules of section 909 and for which the related income is taken into account by the corporation during the current tax year (see instructions) . . . . .

2 Total taxes deemed paid (total from Part I, column 3) . . . . .

3 Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G) . . . . .

4 Taxes reclassified under high-tax kickout . . . . .

5 Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv) and from Schedule I, Part III, line 3) plus any carrybacks to the current tax year . . . . .

6 Total foreign taxes (combine lines 1a through 5) . . . . .

7 Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is not required to be completed, enter the result from the "Totals" line of column 13 of the applicable Schedule A . . . . .

8a Total taxable income from all sources (enter taxable income from the corporation's tax return) . . . . .

b Adjustments to line 8a (see instructions) . . . . .

c Subtract line 8b from line 8a . . . . .

9 Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1 . . . . .

10 Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit) . . . . .

11 Credit limitation (multiply line 9 by line 10) (see instructions) . . . . .

12 Separate foreign tax credit (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III) . . . . .

**Part III—Summary of Separate Credits** (Enter amounts from Part II, line 12 for each applicable category of income. Do not include taxes paid to sanctioned countries.)

1 Credit for taxes on passive category income . . . . .		
2 Credit for taxes on general category income . . . . .		
3 Credit for taxes on income re-sourced by treaty (combine all such credits on this line)		
4 Total (add lines 1 through 3) . . . . .		
5 Reduction in credit for international boycott operations (see instructions) . . . . .		
6 Total foreign tax credit (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return . . . . .		

**Schedule F** Gross Income and Definitely Allocable Deductions for Foreign Branches

1. Foreign Country or U.S. Possession (Enter two-letter code from Schedule A, column 1. Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions
A		
B		
C		
D		
E		
F		

**Totals (add lines A through F) ▶**

\* Note: The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

**Schedule G** Reductions of Taxes Paid, Accrued, or Deemed Paid

**Part I - Reduction Amounts**

A	B	C	D	E	F
Reduction of Taxes Under Section 901(e)—Attach separate schedule	Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 4	Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. <b>Important:</b> Enter only "specifically attributable taxes" here.	Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule	Taxes suspended under section 909	Other Reductions of Taxes—Attach schedule(s)

**Total (add lines A through F). Enter here and on Schedule B, Part II, line 3 . . . . . ▶**

**Part II - Other Information**

Check this box if, during the tax year, the corporation paid or accrued any foreign tax that was disqualified for credit under section 901(m) . . . . .

**Schedule H Apportionment of Deductions Not Definitely Allocable (complete only once)**

**Part I — Research and Development Deductions**

	(a) Sales Method				(b) Gross Income Method — Check method used: <input type="checkbox"/> Option 1 <input type="checkbox"/> Option 2				(c) Total R&D Deductions Not Definitely Allocable (enter the sum of all amounts entered in all applicable "R&D Deductions" columns)
	Product line #1 (SIC Code: ) *	(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	Product line #1 (SIC Code: ) *	(iv) Gross Income	(v) R&D Deductions	(vi) Gross Income	
<b>1</b> Totals (see instructions)									
<b>2</b> Total to be apportioned									
<b>3</b> Apportionment among statutory groupings:									
<b>a</b> General category income									
<b>b</b> Passive category income									
<b>c</b> Section 901(j) income*									
<b>d</b> Income re-sourced by treaty*									
<b>4</b> Total foreign (add lines 3a through 3d)									

\* Important: See Computer-Generated Schedule H in instructions.

**Schedule H Apportionment of Deductions Not Definitely Allocable (continued)**

**Part II – Interest Deductions, All Other Deductions, and Total Deductions**

	(a) Average Value of Assets – Check method used:				(b) Interest Deductions		(c) All Other Deductions Not Definitely Allocable	(d) Totals (add the corresponding amounts from column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and column (c), Part II). Enter each amount from lines 3a through 3d below in column 10 of the corresponding Schedule A.
	Fair market value	Tax book value	(i) Nonfinancial Corporations	(ii) Financial Corporations				
<b>1a</b> Totals (see instructions)								
Amounts specifically allocable under Temp. Regs. 1.861-10T(e)								
<b>b</b> Other specific allocations under Temp. Regs. 1.861-10T								
<b>d</b> Assets excluded from apportionment formula								
<b>2</b> Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)								
<b>3</b> Apportionment among statutory groupings:								
<b>a</b> General category income								
<b>b</b> Passive category income								
<b>c</b> Section 901(j) income*								
<b>d</b> Income re-sourced by treaty*								
<b>4</b> Total foreign (add lines 3a through 3d)								

\* Important: See **Computer-Generated Schedule H** in instructions.

**SCHEDULE I  
(Form 1118)**

**Reduction of Foreign Oil and Gas Taxes**

OMB No. 1545-0122

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

For calendar year 20

, or other tax year beginning

, 20

, and ending

, 20

Employer identification number

Use a separate Schedule I (Form 1118) for each applicable category of income listed below. Check only one box on each schedule.

- Passive Category Income  
 General Category Income

- Section 901(f) Income: Name of Sanctioned Country ▶ \_\_\_\_\_  
 Income Re-sourced by Treaty: Name of Country ▶ \_\_\_\_\_

Report all amounts in U.S. dollars.

**Part I Combined Foreign Oil and Gas Income and Taxes**

1. Name of foreign country (Use a separate line for each country.) *	Gross Foreign Oil and Gas Income From Sources Outside the United States and its Possessions (see instructions)						
	2. Gross foreign oil and gas extraction income	3. Gross foreign oil related income	4. Certain dividends from foreign corporations	5. Constructive distributions under section 951(a)	6. Other	7. Total (add columns 2 through 6)	
A							
B							
C							
D							
E							
F							
<b>Totals (add lines A through F)</b>							

\* For section 863(b) income, use a single line (see instructions).

8. Definitely allocable deductions	Deductions			11. Taxable income (column 7 minus column 10)	Foreign Oil and Gas Taxes (attach schedule)		
	9. Apportioned deductions not definitely allocable	10. Total (add columns 8 and 9)	12. Paid or accrued		13. Deemed paid	14. Total (add columns 12 and 13)	
A							
B							
C							
D							
E							
F							
<b>Totals</b>							

For Paperwork Reduction Act Notice, see the Instructions for Form 1118.

Cat. No. 10237L

Schedule I (Form 1118) (Rev. 12-2012)

<b>Part II Reduction Under Section 907(a)</b>	
<b>1</b> Combined foreign oil and gas income. (See the instructions for line 1 below.) . . . . .	█
<b>2</b> Multiply line 1 by the highest rate of tax under section 11(b). (See the instructions for line 2 below.)	█
<b>3</b> Total taxes (from Part I, column 14, "Totals" line) . . . . .	█
<b>4</b> Reduction (subtract line 2 from line 3; if zero or less, enter -0-). Enter here and on Schedule G, line B of the corresponding Form 1118 . . . . .	█

<b>Part III Foreign Oil and Gas Taxes Available For Use in the Current Tax Year</b>	
<b>1 Excess section 907(a) limitation.</b> Subtract Schedule I, Part II, line 3 from line 2. If zero or less, enter -0- and do not complete the remainder of Part III . . . . .	█
<b>2</b> Enter the sum of any carryover of foreign oil and gas tax to the current year. Attach a schedule showing the computation in detail. . . . .	█
<b>3</b> Enter the smaller of lines 1 and 2 here and include on Schedule B, Part II, line 5 . . . . .	█

**General Instructions**

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

**Who Must File**

If the corporation claims a credit for any income taxes paid, accrued, or deemed paid during the tax year on combined foreign oil and gas income, the amount of such taxes eligible for credit may be reduced. See section 907(a) and Regulations section 1.907(a)-1 for details.

**Method of Reporting**

Report all amounts in U.S. dollars. If it is necessary to convert from foreign currency, attach a statement explaining how the rate was determined.

**Specific Instructions**

**Part I**

See section 907(c) and underlying regulations for rules on the income to include in Part I.

**Note. Do not** include any dividend or interest income that is passive income. See the Instructions for Form 1118 for the definition of passive income.

**Column 1.** Enter the two-letter codes (from the list at [www.IRS.gov/countrycodes](http://www.IRS.gov/countrycodes)) of all foreign countries and U.S. possessions within which income is sourced and/or to which taxes were paid, accrued, or deemed paid. For section 863(b) income, enter "863(b)" instead of a two-letter code.

**Column 2.** Enter gross income from sources outside the United States and its possessions from the following:

- The extraction (by the corporation or any other person) of minerals from oil or gas wells located outside the United States and its possessions.
- The sale or exchange of assets used in the trade or business of extracting minerals from oil or gas wells located outside the United States and its possessions.

See section 907(c)(1).

**Column 3.** Enter gross income from sources outside the United States and its possessions from the following:

- The processing of minerals extracted (by the corporation or any other person) from oil or gas wells into their primary products.
- The transportation of such minerals or primary products.
- The distribution or sale of such minerals or primary products.
- The disposition of assets used in the trade or business described in the three previous bulleted items.
- The performance of any other related service.

See section 907(c)(2).

**Column 4.** Enter dividends (including section 78 gross-up) from a foreign corporation on which taxes are deemed paid under section 902 only if the dividends are paid out of foreign oil and gas extraction income or foreign oil related income of the distributing corporation and are not passive income. Dividends from foreign corporations for which the corporation is not entitled to compute a deemed paid credit are passive income and are not included in Part I.

**Column 5.** Enter amounts taxable under section 951(a) (including section 78 gross-up) that are attributable to the controlled foreign corporation's combined foreign oil and gas income.

**Column 6.** Include the corporation's distributive share of partnership combined foreign oil and gas income. Also include in column 6 interest income paid by a foreign corporation on which taxes are deemed paid under section 902, to the extent it is paid out of foreign oil related income. However, do not include interest income paid by a foreign subsidiary out of foreign oil and gas extraction income of the payor, even if it is not passive income.

See section 907(c)(3).

**Column 11.** For each country, subtract column 10 from column 7 and enter the result in column 11. When totaling the column 11 amounts, note that a taxable loss from a foreign country offsets taxable income from other countries.

**Columns 12 and 13.** Attach a schedule to show how the foreign taxes paid, accrued, or deemed paid with respect to combined foreign oil and gas income were figured.

**Part II**

**Line 1.** Enter the total from Part I, column 11, minus any recapture described in section 907(c)(4).

**Line 2.** At the time this schedule went to print, the highest rate of tax specified under section 11(b) was 35%.

**Part III**

**Line 2.** Enter the sum of any carryover of foreign oil and gas tax to the current year. Attach a schedule showing the computation in detail. Corporations are encouraged to attach a schedule that is similar to Schedule K (Form 1118), which is used to report a running balance of the corporation's section 904(c) carryovers. If this approach is taken, the amount to be entered on line 2 is the amount that corresponds to Schedule K (Form 1118), line 3, column (xiv). Please note that special rules apply to the carryback and carryover of foreign taxes paid or accrued on combined foreign oil and gas income and related taxes. For example, in applying foreign tax carryovers from prior tax years, in the case of any tax year that is an unused credit year (as defined in section 907(f)) under each of sections 907(f) and 904(c), the provisions of section 907(f) are to be applied before section 904(c). See section 907(f) and Regulations section 1.907(f)-1 for additional information.

**Schedule J  
(Form 1118)**

(Rev. January 2009)

Department of the Treasury  
Internal Revenue Service  
Name of corporation

**Adjustments to Separate Limitation Income (Loss) Categories for  
Determining Numerators of Limitation Fractions, Year-End  
Recharacterization Balances, and Overall Foreign and Domestic  
Loss Account Balances**

For calendar year 20\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_,  
and ending \_\_\_\_\_, 20\_\_\_\_.

▶ Attach to Form 1118. For Paperwork Reduction Act Notice, see the Instructions for Form 1118.

OMB No. 1545-0122

Employer identification number

**Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limitation Fractions** (see instructions)

	(i) General category income	(ii) Passive category income	(iii) Other income*	(iv) U.S. income
<b>1</b> Income or (loss) before adjustments				
<b>2</b> Allocation of separate limitation losses:				
<b>a</b> General category income		( )	( )	
<b>b</b> Passive category income	( )		( )	
<b>c</b> Other income*	( )	( )		
<b>3 Subtotal</b> — Combine lines 1 through 2c.				
<b>4</b> Allocation of overall foreign losses				( )
<b>5</b> Allocation of domestic losses	( )	( )	( )	
<b>6 Subtotal</b> — Combine lines 3 through 5.				
<b>7</b> Recapture of overall foreign losses	( )	( )	( )	
<b>8 Subtotal</b> — Combine lines 6 and 7.				
<b>9</b> Recharacterization of separate limitation income:				
<b>a</b> General category income	( )			
<b>b</b> Passive category income		( )		
<b>c</b> Other income*			( )	
<b>10</b> Recapture of overall domestic losses				( )
<b>11 Numerator of Limitation Fraction</b> — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.				

**Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized** (section 904(f)(5)(C))

<b>a</b> General category income				
<b>b</b> Passive category income				
<b>c</b> Other income*				

**Part III Overall Foreign Loss Account Balances** (section 904(f)(1))  
Complete for *each* separate limitation income category.

<b>1</b> Beginning balance				
<b>2</b> Current year additions				
<b>3</b> Current year reductions (other than recapture)	( )	( )	( )	
<b>4</b> Current year recapture (from Part I, line 7)	( )	( )	( )	
<b>5 Ending balance</b> —Combine lines 1 through 4.				

**Part IV Overall Domestic Loss Account Balances** (section 904(g)(1))

<b>1</b> Beginning balance				
<b>2</b> Current year additions				
<b>3</b> Current year reductions (other than recapture)	( )	( )	( )	
<b>4 Subtotal</b> —Combine lines 1 through 3.				
<b>5</b> Current year recapture (from Part I, line 10)				
<b>6 Ending balance</b> —Subtract line 5 from line 4.				

\* Important: See Computer-Generated Schedule J in instructions.

Cat. No. 10309U

Schedule J (Form 1118) (Rev. 1-2009)

**SCHEDULE K  
(Form 1118)**

(December 2009)  
Department of the Treasury  
Internal Revenue Service

**Foreign Tax Carryover Reconciliation Schedule**

OMB No. 1545-0122

For calendar year 20\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.  
▶ See separate instructions.  
▶ Attach to Form 1118.

Name of corporation \_\_\_\_\_

Employer identification number \_\_\_\_\_

Use a separate Schedule K (Form 1118) for each category of income listed below. Check only one box on each schedule.

Passive Category Income  Section 901(i) Income: Name of Sanctioned Country ▶ \_\_\_\_\_  
General Category Income  Income Re-sourced by Treaty: Name of Country ▶ \_\_\_\_\_

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
<b>1</b> Foreign tax carryover from the prior tax year (enter the amount from line 6 of the worksheet in the instructions)	█	█	█	█	█	█	█
<b>2</b> Adjustments to line 1 (enter description – see instructions):							
<b>a</b> Carryback adjustment (see instructions)							
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)	█	█	█	█	█	█	█
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>							
<b>g</b>							
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2).	█	█	█	█	█	█	█
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)	█	█	█	█	█	█	█
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)	█						█
<b>6</b> Foreign tax carryover generated in current tax year							
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-	█	█	█	█	█	█

For Paperwork Reduction Act Notice, see the instructions for Form 1118.

Cat. No. 51904R

Schedule K (Form 1118) (12-2009)

Foreign Tax Carryover Reconciliation (continued)	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
<b>1</b> Foreign tax carryover from the prior tax year (enter the amount from line 6 of the worksheet in the instructions)	■	■	■	■	■	■	■
<b>2</b> Adjustments to line 1 (enter description – see instructions):							
<b>a</b> Carryback adjustment (see instructions)					■	■	■
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)	■	■	■	■	■	■	■
<b>c</b>	■	■	■	■	■	■	■
<b>d</b>	■	■	■	■	■	■	■
<b>e</b>	■	■	■	■	■	■	■
<b>f</b>	■	■	■	■	■	■	■
<b>g</b>	■	■	■	■	■	■	■
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Enter the column (xiv) total on the current year Form 1118, Schedule B, Part II, line 5.	■	■	■	■	■	■	■
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)	■	■	■	■	■	■	■
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)	■	■	■	■	■	■	■
<b>6</b> Foreign tax carryover generated in current tax year	■	■	■	■	■	■	■
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)	■	■	■	■	■	■	■
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	■	■	■	■	■	■	■

# International Boycott Report

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

For tax year beginning \_\_\_\_\_, 20\_\_\_\_,  
and ending \_\_\_\_\_, 20\_\_\_\_.  
▶ **Controlled groups, see instructions.**

**Attachment  
Sequence No. 123**

**Paper filers must file in  
duplicate (see When and Where  
to File in the instructions)**

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

Address of service center where your tax return is filed

Type of filer (check one):

- Individual
- Partnership
- Corporation
- Trust
- Estate
- Other

**1 Individuals**—Enter adjusted gross income from your tax return (see instructions)

**2 Partnerships and corporations:**

**a Partnerships**—Enter each partner’s name and identifying number.

**b Corporations**—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.

**If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.**

Name	Identifying number

If more space is needed, attach additional sheets and check this box

**c** Enter principal business activity code and description (see instructions)

**d** IC-DISCs—Enter principal product or service code and description (see instructions)

Code	Description

**3 Partnerships**—Each partnership filing Form 5713 must give the following information:

- a** Partnership’s total assets (see instructions)
- b** Partnership’s ordinary income (see instructions)

**4 Corporations**—Each corporation filing Form 5713 must give the following information:

- a** Type of form filed (Form 1120, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.)
- b** Common tax year election (see instructions)
  - (1)** Name of corporation ▶ \_\_\_\_\_
  - (2)** Employer identification number \_\_\_\_\_
  - (3)** Common tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

**c** Corporations filing this form enter:

- (1)** Total assets (see instructions)
- (2)** Taxable income before net operating loss and special deductions (see instructions)

**5 Estates or trusts**—Enter total income (Form 1041, page 1)

**6** Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

- a** Foreign tax credit
- b** Deferral of earnings of controlled foreign corporations
- c** Deferral of IC-DISC income
- d** FSC exempt foreign trade income
- e** Foreign trade income qualifying for the extraterritorial income exclusion

**Please  
Sign  
Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

<b>7a</b>	Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?	Yes	No
<b>b</b>	If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?		
<b>c</b>	Do you own any stock of an IC-DISC?		
<b>d</b>	Do you claim any foreign tax credit?		
<b>e</b>	Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?		
	If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		
<b>f</b>	Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?		
	If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		
<b>g</b>	Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?		
<b>h</b>	Are you a partner in a partnership that has reportable operations under section 999(a)?		
<b>i</b>	Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)?		
<b>j</b>	Are you excluding extraterritorial income (defined in section 114(e), as in effect before its repeal) from gross income?		

**Part I Operations in or Related to a Boycotting Country** (see instructions)

<b>8</b>	<b>Boycott of Israel</b> —Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See <b>Boycotting Countries</b> in the instructions.)	Yes	No
	If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box <input type="checkbox"/>		

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>f</b>				
<b>g</b>				
<b>h</b>				
<b>i</b>				
<b>j</b>				
<b>k</b>				
<b>l</b>				
<b>m</b>				
<b>n</b>				
<b>o</b>				

**9 Nonlisted countries boycotting Israel**— Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?

Yes	No

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

Yes	No

**10 Boycotts other than the boycott of Israel**—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

Yes	No

**11** Were you requested to participate in or cooperate with an international boycott? . . . . .

If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See instructions.)

Yes	No

**12** Did you participate in or cooperate with an international boycott? . . . . .

If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See instructions.)

Yes	No

**Note:** If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

<b>Part II</b> <b>Requests for and Acts of Participation in or Cooperation With an International Boycott</b>	Requests		Agreements	
	Yes	No	Yes	No
<b>13a</b> Did you receive requests to enter into, or did you enter into, any agreement (see instructions):				
<b>(1)</b> As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—				
<b>(a)</b> Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?				
<b>(b)</b> Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?				
<b>(c)</b> Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?				
<b>(d)</b> Refrain from employing individuals of a particular nationality, race, or religion?				
<b>(2)</b> As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?				

**b Requests and agreements**—if the answer to any part of 13a is “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

Name of country  (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
a								
b								
c								
d								
e								
f								
g								
h								
i								
j								
k								
l								
m								
n								
o								
p								

**SCHEDULE A  
(Form 5713)**

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

**International  
Boycott Factor (Section 999(c)(1))**

Complete only if you are **not** computing a loss of tax benefits using the specifically attributable taxes and income method on Schedule B (Form 5713)

OMB No. 1545-0216

▶ Attach to Form 5713. ▶ See instructions on page 2.

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

Name of country being boycotted (check one):  \_\_\_\_\_  Israel  Other (identify) ▶  \_\_\_\_\_

**Important:** If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.

Name of Country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation		
	Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
a			
b			
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			
<b>Total</b> . . . . .			
<b>1</b> Numerator of boycott factor (add totals of columns (2), (3), and (4)) . . . . .			
<b>2</b> Denominator of boycott factor:			
<b>a</b> Total purchases from countries other than United States . . . . .			
<b>b</b> Total sales to or from countries other than United States . . . . .			
<b>c</b> Total payroll paid or accrued for services performed in countries other than United States . . . . .			
<b>d</b> Total of lines 2a, b, and c . . . . .			
<b>3 International boycott factor</b> (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713) (see instructions) . . . . . ▶			

**SCHEDULE B  
(Form 5713)**

(Rev. December 2010)

Department of the Treasury  
Internal Revenue Service

**Specifically Attributable Taxes  
and Income (Section 999(c)(2))**

▶ Complete only if you are **not** computing a loss of tax benefits using the international boycott factor on Schedule A (Form 5713).

▶ Attach to Form 5713.

▶ See instructions on page 2.

OMB No. 1545-0216

Name	Identifying number
------	--------------------

Name of country being boycotted (check one)   Israel  Other (identify) ▶

**Important:** If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.

**Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)**

Name of country	Principal business activity		Foreign tax credit	Subpart F income	IC-DISC income	FSC income
	Code	Description	Foreign taxes attributable to boycott operations	Prorated share of international boycott income	Taxable income attributable to boycott operations	Taxable income attributable to boycott operations
(1)	(2)	(3)	(4)	(5)	(6)	(7)
a						
b						
c						
d						
e						
f						
g						
h						
i						
j						
k						
l						
m						
n						
<b>o Total</b> ▶						

For Paperwork Reduction Act Notice, see the instructions for Form 5713.

Cat. No. 12060S

Schedule B (Form 5713) (Rev. 12-2010)

**SCHEDULE C  
(Form 5713)**

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

**Tax Effect of the International Boycott Provisions**

▶ **Attach to Form 5713.**  
▶ **See instructions on page 2.**

OMB No. 1545-0216

		Identifying number
<b>1</b>	Method used to compute loss of tax benefits (check one):	
<b>a</b>	International boycott factor from Schedule A (Form 5713). See lines 2a, 3a, 4a, and 5a below . . . . . ▶ <input type="checkbox"/>	■
<b>b</b>	Identification of specifically attributable taxes and income from Schedule B (Form 5713). See lines 2b, 3b, 4b, and 5b below . . . . . ▶ <input type="checkbox"/>	■
<b>2</b>	Reduction of foreign tax credit (section 908(a)):	
<b>a</b>	<b>International boycott factor.</b> Complete if you checked box 1a above and answered "Yes" to the question on line 7d, Form 5713.	
(1)	Foreign tax credit before adjustment from Form 1116 or 1118 (see instructions) . . . . .	■
(2)	International boycott factor from Schedule A (Form 5713), line 3 . . . . .	
(3)	Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118 (see instructions) . . . . .	■
(4)	Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1) . . . . .	■
<b>b</b>	<b>Specifically attributable taxes and income.</b> Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713) . . . . .	■
Enter the appropriate part of this amount on Form 1116 or 1118 (see instructions).		
<b>3</b>	Denial of deferral under subpart F (section 952(a)(3)):	
<b>a</b>	<b>International boycott factor.</b> Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713.	
(1)	Prorated share of total income of controlled foreign corporations (see instructions) . . . . .	■
(2)	Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b) . . . . .	■
(3)	Subtract line 3a(2) from line 3a(1) . . . . .	■
(4)	International boycott factor from Schedule A (Form 5713), line 3 . . . . .	
(5)	Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 22 of Worksheet A in the Form 5471 instructions . . . . .	■
<b>b</b>	<b>Specifically attributable taxes and income.</b> Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 22 of Worksheet A in the Form 5471 instructions . . . . .	■
<b>4</b>	Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)):	
<b>a</b>	<b>International boycott factor.</b> Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713.	
(1)	Prorated share of section 995(b)(1)(F)(i) amount (see instructions) . . . . .	■
(2)	International boycott factor from Schedule A (Form 5713), line 3 . . . . .	
(3)	Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC . . . . .	■
<b>b</b>	<b>Specifically attributable taxes and income.</b> Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC . . . . .	■
<b>5</b>	Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal):	
<b>a</b>	<b>International boycott factor.</b> Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713.	
(1)	Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC) . . . . .	■
(2)	International boycott factor from Schedule A (Form 5713), line 3 . . . . .	
(3)	Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC . . . . .	■
<b>b</b>	<b>Specifically attributable taxes and income.</b> Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC . . . . .	■

<b>6</b> Reduction of foreign trade income qualifying for the extraterritorial income exclusion. Complete if you answered "Yes" to the question on line 7j, Form 5713.	
<b>a</b> Enter amount from line 49 of Form 8873 . . . . .	[Red Box]
<b>b</b> International boycott factor from Schedule A (Form 5713), line 3 . . . . .	
<b>c</b> Reduction of qualifying foreign trade income. Multiply line 6a by 6b. Enter here and on Form 8873, line 50 . . . . .	[Red Box]

**Instructions**

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

**Purpose of Form**

Schedule C (Form 5713) is used to compute the loss of tax benefits attributable to participation in or cooperation with an international boycott.

**Who Must File**

Complete Schedule C (Form 5713) if you completed either Schedule A or Schedule B of Form 5713.

**Partnerships.** Each partner must complete a separate Schedule C (Form 5713). Partnerships do not complete Schedule C (Form 5713).

**Controlled groups.** Unless a controlled group (described in section 993(a)(3)) files a consolidated return, each member may independently choose to either **(a)** apply the international boycott factor under section 999(c)(1) or **(b)** identify specifically attributable taxes and income under section 999(c)(2). Each member must consistently use a single method to figure the loss of tax benefits.

**Example.** A member that chooses to use the international boycott factor must apply it to determine its loss of the section 902 indirect foreign tax credit on a dividend that another member of the controlled group paid to it, even if the other member determines its own loss of tax benefits

by identifying specifically attributable taxes and income.

**Other Requirements**

- A person who applies the international boycott factor to one operation must apply the factor to all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- A person who identifies specifically attributable taxes and income under section 999(c)(2) must use that method for all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- An IC-DISC whose tax year differs from the common tax year of the controlled group of which it is a member does not need to amend its return to show on Schedule J (Form 1120-IC-DISC) the amount of IC-DISC benefits lost because of boycott participation. Because the IC-DISC benefits are lost at the shareholder level, the shareholder must include in income the prorated share of income attributable to boycott operations shown on line 4a(3).
- A person excluding extraterritorial income must reduce qualifying foreign trade income using the international boycott factor computed on Schedule A.

**Lines 2 through 6**

**Note.** All line references are to 2010 forms unless otherwise noted.

**Line 2a(1).** Enter the foreign tax credit before adjustment from Form 1116 or 1118. Individual filers, enter the

amount from line 27, Part IV, of Form 1116. Corporate filers, enter the amount from line 4, Part III, Schedule B, of Form 1118.

**Line 2a(3).** Enter the reduction of foreign tax credit from this line on either Form 1116 or 1118. Individual filers, enter this amount on line 28, Part IV, of Form 1116. Corporate filers, enter this amount on line 5, Part III, Schedule B, of Form 1118.

**Line 2b.** Enter the reduction of foreign taxes available for credit from this line on Form 1116 or 1118. Individual filers, include this amount on line 12, Part III, of Form 1116. Corporations, enter this amount on line C, Schedule G, of Form 1118.

**Line 3a(1).** Enter your share of the income of the controlled foreign corporation on line 3a(1).

Nonexempt foreign trade income of a foreign sales corporation (FSC) that was computed without regard to the administrative pricing rules is subject to the subpart F rules. Include your share of these types of income on line 3a(1).

**Line 4a(1).** Enter your pro rata share of section 995(b)(1)(F)(i) amount on line 4a(1) as follows:

- **Shareholder that is not a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC.
- **Shareholder that is a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC, multiplied by 16/17.

Withholding agent's name, street address, city, state, and ZIP code		1 Date of transfer [REDACTED]	<b>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</b> OMB No. 1545-0902	
		2 Federal income tax withheld [REDACTED]		
Withholding agent's Federal identification number [REDACTED]	Identification number of foreign person subject to withholding (see instructions) [REDACTED]	3 Amount realized [REDACTED]	4 Gain recognized by foreign corporation [REDACTED]	<b>Copy A For Internal Revenue Service Center</b>  For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.
Name of person subject to withholding [REDACTED]		5 Description of property transferred [REDACTED]		
Foreign address (number, street, and apt. or suite no.) [REDACTED]		6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ►		
City, province or state, postal code, and country (not U.S.) [REDACTED]	7 Country code	Mailing address of person subject to withholding (if different)		

Form **8288-A** (Rev. 6-2011)

Cat. No. 62261L

**Attach Copies A and B to Form 8288**

Department of the Treasury - Internal Revenue Service

## Foreign Partner's Information Statement of Section 1446 Withholding Tax

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 8805 and its instructions is at [www.irs.gov/form8805](http://www.irs.gov/form8805).

For partnership's calendar year 2015, or tax year beginning \_\_\_\_\_, 2015, and ending \_\_\_\_\_, 20\_\_\_\_\_

**Copy A** for Internal Revenue Service  
Attach to Form 8804.

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	<b>5a</b> Name of partnership	<b>b</b> U.S. EIN
<b>c</b> Address (if a foreign address, see instructions)	<b>c</b> Address (if a foreign address, see instructions)		
<b>2</b> Account number assigned by partnership (if any)	<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.		
<b>3</b> Type of partner (specify—see instructions) ▶	<b>7</b> Withholding agent's U.S. employer identification number		
<b>4</b> Country code of partner (enter two-letter code; see instructions)			
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . .			
<b>b</b> Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a . . . . .			
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .	<b>9</b>		
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc. . . . .	<b>10</b>		

**Schedule T—Beneficiary Information (see instructions)**

<b>11a</b> Name of beneficiary	<b>c</b> Address (if a foreign address, see instructions)
<b>b</b> U.S. identifying number of beneficiary	
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .	<b>12</b>
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .	<b>13</b>

**For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813.**

Cat. No. 10078E

Form **8805** (2015)

## Entity Classification Election

▶ Information about Form 8832 and its instructions is at [www.irs.gov/form8832](http://www.irs.gov/form8832).

<b>Type or Print</b>	Name of eligible entity making election [REDACTED]	Employer identification number [REDACTED]
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code. [REDACTED] [REDACTED]	

▶ Check if: [REDACTED] Address change [REDACTED] Late classification relief sought under Revenue Procedure 2009-41  
 Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

**Part I Election Information**

- 1 Type of election** (see instructions):
  - a** [REDACTED] Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
  - b** [REDACTED] Change in current classification. Go to line 2a.
  
- 2a** Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?
 

[REDACTED] **Yes.** Go to line 2b.  
 [REDACTED] **No.** Skip line 2b and go to line 3.
  
- 2b** Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?
 

[REDACTED] **Yes.** Go to line 3.  
 [REDACTED] **No.** Stop here. You generally are not currently eligible to make the election (see instructions).
  
- 3** Does the eligible entity have more than one owner?
 

[REDACTED] **Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.  
 [REDACTED] **No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.
  
- 4** If the eligible entity has only one owner, provide the following information:
  - a** Name of owner ▶ [REDACTED] .....
  - b** Identifying number of owner ▶ [REDACTED] .....
  
- 5** If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:
  - a** Name of parent corporation ▶ [REDACTED] .....
  - b** Employer identification number ▶ [REDACTED] .....





STATISTICS OF INCOME PROGRAM DOCUMENTATION  
Data Items by Forms and Schedules  
2015

Changes to Corporation Statistics Branch Programs

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

Part I, lines 1 through 8: Due to expiration of the credit period for electricity produced at qualified facilities and placed in service before October 23, 2004, these lines are no longer edited.



Form **1120**  
 Department of the Treasury  
 Internal Revenue Service

**U.S. Corporation Income Tax Return**  
 For calendar year 2015 or tax year beginning \_\_\_\_\_, 2015, ending \_\_\_\_\_, 2015

OMB No. 1545-0123  
**2015**

Information about Form 1120 and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

<b>A Check if:</b> <b>1a</b> Consolidated return (attach Form 851) <input type="checkbox"/> <b>b</b> Life/nonlife consolidated return <input type="checkbox"/> <b>2</b> Personal holding co. (attach Sch. PH) <input type="checkbox"/> <b>3</b> Personal service corp. (see instructions) <input type="checkbox"/> <b>4</b> Schedule M-3 attached <input type="checkbox"/>	<b>TYPE OR PRINT</b>	Name	<b>B</b> Employer identification number
		Number, street, and room or suite no. If a P.O. box, see instructions.	<b>C</b> Date incorporated
		City or town, state, or province, country, and ZIP or foreign postal code	<b>D</b> Total assets (see instructions) \$
		<b>E</b> Check <b>(1)</b> <input type="checkbox"/> Initial return <b>(2)</b> <input type="checkbox"/> Final return <b>(3)</b> <input type="checkbox"/> Name change <b>(4)</b> <input type="checkbox"/> Address change	

<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . . <b>Accounting Period Indicator</b> . . . . .	<b>1a</b>			
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>			
	<b>c</b> Balance. Subtract line 1b from line 1a . . . . .	<b>1c</b>			
	<b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .	<b>2</b>			
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>			
	<b>4</b> Dividends (Schedule C, line 19) . . . . .	<b>4</b>			
	<b>5</b> Interest . . . . .	<b>5</b>			
	<b>6</b> Gross rents . . . . .	<b>6</b>			
	<b>7</b> Gross royalties . . . . .	<b>7</b>			
	<b>8</b> Capital gain net income (attach Schedule D (Form 1120)) . . . . .	<b>8</b>			
	<b>9</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .	<b>9</b>			
<b>10</b> Other income (see instructions—attach statement) . . . . . <b>INCOME ADJUSTMENT</b> . . . . .	<b>10</b>				
<b>11</b> <b>Total income.</b> Add lines 3 through 10 . . . . . <b>STORED GENERATED TOTAL RECEIPTS</b> ▶	<b>11</b>				
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b> Compensation of officers (see instructions—attach Form 1125-E) . . . . . ▶	<b>12</b>			
	<b>13</b> Salaries and wages (less employment credits) . . . . .	<b>13</b>			
	<b>14</b> Repairs and maintenance . . . . .	<b>14</b>			
	<b>15</b> Bad debts . . . . .	<b>15</b>			
	<b>16</b> Rents . . . . .	<b>16</b>			
	<b>17</b> Taxes and licenses . . . . .	<b>17</b>			
	<b>18</b> Interest . . . . .	<b>18</b>			
	<b>19</b> Charitable contributions . . . . .	<b>19</b>			
	<b>20</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .	<b>20</b>			
	<b>21</b> Depletion <b>INCLUDED IN LINE 26:</b> <b>TOTAL AMORTIZATION</b> . . . . .	<b>21</b>			
	<b>22</b> Advertising . . . . . <b>INTANGIBLE DRILLING COST:</b> <b>PRODUCTIVE WELLS</b> <b>PARTNERSHIP LOSS</b> . . . . .	<b>22</b>			
<b>23</b> Pension, profit-sharing, etc., plans <b>NON-PRODUCTIVE WELLS,</b> <b>UNIDENTIFIED OR AMORTIZED</b> . . . . .	<b>23</b>				
<b>24</b> Employee benefit programs . . . . . <b>ESOP DIVIDENDS</b> . . . . .	<b>24</b>				
<b>25</b> Domestic production activities deduction (attach Form 8903) . . . . .	<b>25</b>				
<b>26</b> Other deductions (attach statement) . . . . .	<b>26</b>				
<b>27</b> <b>Total deductions.</b> Add lines 12 through 26 . . . . . <b>DEDUCTION ADJUSTMENT</b> . . . . . ▶	<b>27</b>				
<b>28</b> Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	<b>28</b>				
<b>29a</b> Net operating loss deduction (see instructions) . . . . .	<b>29a</b>				
<b>b</b> Special deductions (Schedule C, line 20) . . . . .	<b>29b</b>				
<b>c</b> Add lines 29a and 29b . . . . .	<b>29c</b>				
<b>Tax, Refundable Credits, and Payments</b>	<b>30</b> <b>Taxable income.</b> Subtract line 29c from line 28 (see instructions) . . . . .	<b>30</b>			
	<b>31</b> Total tax (Schedule J, Part I, line 11) . . . . .	<b>31</b>			
	<b>32</b> Total payments and refundable credits (Schedule J, Part II, line 21) . . . . .	<b>32</b>			
	<b>33</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/>	<b>33</b>			
	<b>34</b> <b>Amount owed.</b> If line 32 is smaller than the total of lines 31 and 33, enter amount owed <b>TAX PAYMENT</b> . . . . .	<b>34</b>			
	<b>35</b> <b>Overpayment.</b> If line 32 is larger than the total of lines 31 and 33, enter amount overpaid <b>ADJUSTMENT Refunded</b> ▶	<b>35</b>			
<b>36</b> Enter amount from line 35 you want: <b>Credited to 2016 estimated tax</b> ▶ <b>Refunded</b> ▶	<b>36</b>				

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

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

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

**Paid Preparer Use Only**

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

<b>Schedule C Dividends and Special Deductions</b> (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	█		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	█		
3	Dividends on debt-financed stock of domestic and foreign corporations	█		█
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	█		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	█		
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	█		
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	█		
8	Dividends from wholly owned foreign subsidiaries	█		
9	<b>Total.</b> Add lines 1 through 8. See instructions for limitation			█
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	█		█
11	Dividends from affiliated group members	█		█
12	Dividends from certain FSCs	█		█
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	█		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	█		
15	Foreign dividend gross-up	█		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3	█		
17	Other dividends	█		
18	Deduction for dividends paid on certain preferred stock of public utilities			█
19	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4	█		█
		<b>DIVIDEND ADJUSTMENT</b>		
20	<b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			█
				<b>SPECIAL DEDUCTION ADJUSTMENT</b>

**Schedule J Tax Computation and Payment** (see instructions)

**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))					
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	<b>INCOME TAX-ADJUSTMENT</b>		2	
3	Alternative minimum tax (attach Form 4626)				3	
4	Add lines 2 and 3				4	
5a	Foreign tax credit (attach Form 1118)	<input type="checkbox"/>	<b>FOREIGN TAX CREDIT ADJ</b>	5a		
b	Credit from Form 8834 (see instructions)			5b		
c	General business credit (attach Form 3800)			5c		
d	Credit for prior year minimum tax (attach Form 8827)			5d		
e	Bond credits from Form 8912			5e		
6	<b>Total credits.</b> Add lines 5a through 5e				6	
7	Subtract line 6 from line 4				7	
8	Personal holding company tax (attach Schedule PH (Form 1120))				8	
9a	Recapture of investment credit (attach Form 4255)			9a		
b	Recapture of low-income housing credit (attach Form 8611)			9b		
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)			9c		
d	Interest due under the look-back method—income forecast method (attach Form 8866)			9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)			9e		
f	Other (see instructions—attach statement)			9f		
10	<b>Total.</b> Add lines 9a through 9f				10	
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31	<input type="checkbox"/>	<b>ADJUSTMENT TO TOTAL TAX</b>		11	

**Part II—Payments and Refundable Credits**

12	2014 overpayment credited to 2015				12	
13	2015 estimated tax payments				13	
14	2015 refund applied for on Form 4466				14	( )
15	Combine lines 12, 13, and 14				15	
16	Tax deposited with Form 7004				16	
17	Withholding (see instructions)				17	
18	<b>Total payments.</b> Add lines 15, 16, and 17				18	
19	Refundable credits from:					
a	Form 2439			19a		
b	Form 4136			19b		
c	Form 8827, line 8c			19c		
d	Other (attach statement—see instructions)			19d		
20	<b>Total credits.</b> Add lines 19a through 19d				20	
21	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32				21	

**Schedule K Other Information** (see instructions)

1	Check accounting method: <input type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) ▶				Yes	No
2	See the instructions and enter the:					
a	Business activity code no. ▶ <input type="checkbox"/> <b>SOI INDUSTRY CODE</b>					
b	Business activity ▶					
c	Product or service ▶					
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ <input type="checkbox"/> <b>PARENT EIN</b>					
	▶ <input type="checkbox"/> <b>PARENT NAME</b>					
4	At the end of the tax year:					
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)					
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)					

**Schedule K** Other Information *continued* (see instructions)

	Yes	No	
<b>5</b> At the end of the tax year, did the corporation:			
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.			
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.			
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
<b>6</b> During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) . . . . . If "Yes," file <b>Form 5452</b> , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.	Yes	No	
<b>7</b> At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of <b>(a)</b> the total voting power of all classes of the corporation's stock entitled to vote or <b>(b)</b> the total value of all classes of the corporation's stock? . . . . . For rules of attribution, see section 318. If "Yes," enter: <b>(i)</b> Percentage owned ▶ <span style="background-color:red; color:black;">      </span> and <b>(ii)</b> Owner's country ▶ <span style="background-color:red; color:black;">      </span> <b>(c)</b> The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ <span style="background-color:red; color:black;">      </span>	Yes	No	
<b>8</b> Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . ▶ <input type="checkbox"/> If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.	Yes	No	
<b>9</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ <span style="background-color:red; color:black;">      </span>	Yes	No	
<b>10</b> Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ <span style="background-color:red; color:black;">      </span>	Yes	No	
<b>11</b> If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here . . . . . ▶ <input checked="" type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.	Yes	No	
<b>12</b> Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ <span style="background-color:red; color:black;">      </span>	Yes	No	
<b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year <b>and</b> its total assets at the end of the tax year less than \$250,000? . . . . . If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ <span style="background-color:red; color:black;">      </span>	Yes	No	
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? . . . . . If "Yes," complete and attach Schedule UTP.	Yes	No	
<b>15a</b> Did the corporation make any payments in 2015 that would require it to file Form(s) 1099? . . . . .	Yes	No	
<b>b</b> If "Yes," did or will the corporation file required Forms 1099? . . . . .	Yes	No	
<b>16</b> During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? . . . . .	Yes	No	
<b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? . . . . .	Yes	No	
<b>18</b> Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? . . . . .	Yes	No	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories FOR SOI INDUSTRY CODE 523110-523900				
4	BEGINNING FINANCIAL INVENTORIES ENDING FINANCIAL INVENTORIES				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach statement) ASSET ADJUSTMENT END OF YEAR				
15	Total assets				
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock LIABILITY ADJUSTMENT END OF YEAR	( )		( )	
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books			7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books				Tax-exempt interest \$	
3	Excess of capital losses over capital gains					
4	Income subject to tax not recorded on books this year (itemize):			8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a	Depreciation \$	
a	Depreciation \$			b	Charitable contributions \$	
b	Charitable contributions \$				STOCK OPTIONS	
c	Travel and entertainment \$				RESTRICTED STOCK	
6	Add lines 1 through 5			9	Add lines 7 and 8	
				10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year			5	Distributions: a Cash b Stock	
2	Net income (loss) per books				PARENT CASH DISTRIBUTION c Property	
3	Other increases (itemize):			6	Other decreases (itemize):	
				7	Add lines 5 and 6	
4	Add lines 1, 2, and 3			8	Balance at end of year (line 4 less line 7)	

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
▶ Information about Schedule D (Form 1120) and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

OMB No. 1545-0123

**2015**

Name	Employer identification number
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**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)
<b>1a</b> 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 . . . . .				■
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				■
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				■
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				■
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				■
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				■
<b>6</b> Unused capital loss carryover (attach computation) . . . . .				( ■ )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h. . . . .				■

**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)
<b>8a</b> 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 . . . . .				■
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				■
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				■
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				■
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .				■
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				■
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				■
<b>14</b> Capital gain distributions (see instructions) . . . . .				■
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .				■

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .				■
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .				■
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns . . . . .				■

D-CAP-GN-ADJ

**Note:** If losses exceed gains, see **Capital losses** in the instructions.



SCHEDULE M-3 (Form 1120)

Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More

OMB No. 1545-0123

2015

Department of the Treasury Internal Revenue Service

Attach to Form 1120 or 1120-C. Information about Schedule M-3 (Form 1120) and its separate instructions is available at www.irs.gov/form1120.

Name of corporation (common parent, if consolidated return)

Employer identification number

- Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120 only) (3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
c Did the corporation prepare a non-tax-basis income statement for that period?
2a Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY
b Has the corporation's income statement been restated for the income statement period on line 2a?
c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
3a Is any of the corporation's voting common stock publicly traded?
b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

Table with 2 columns: Description and Amount. Rows include 4a Worldwide consolidated net income (loss), 5a-7c Net income/loss from various entities, 8 Adjustment to eliminations, 9 Adjustment to reconcile income statement period, 10a-c Intercompany dividend adjustments, and 11 Net income (loss) per income statement of includible corporations.

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

Table with 2 columns: Description and Amount. Rows include a Included on Part I, line 4; b Removed on Part I, line 5; c Removed on Part I, line 6; d Included on Part I, line 7.

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return** (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed . . .				
3 Subpart F, QEF, and similar income inclusions . . .				
4 Section 78 gross-up . . . . .				
5 Gross foreign distributions previously taxed . . . . .				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation . . .				
8 Minority interest for includible corporations . . . . .				
9 Income (loss) from U.S. partnerships . . . . .				
10 Income (loss) from foreign partnerships . . . . .				
11 Income (loss) from other pass-through entities . . . . .				
12 Items relating to reportable transactions . . . . .				
13 Interest income (see instructions) . . . . .				
14 Total accrual to cash adjustment . . . . .				
15 Hedging transactions . . . . .				
16 Mark-to-market income (loss) . . . . .				
17 Cost of goods sold (see instructions) . . . . .	( )			( )
18 Sale versus lease (for sellers and/or lessors) . . . . .				
19 Section 481(a) adjustments . . . . .				
20 Unearned/deferred revenue . . . . .				
21 Income recognition from long-term contracts . . . . .				
22 Original issue discount and other imputed interest . . . . .				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses . . . . .				
f Worthless stock losses (attach statement) . . . . .				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used . . . . .				
25 Other income (loss) items with differences (attach statement)				
26 Total income (loss) items. Combine lines 1 through 25				
27 Total expense/deduction items (from Part III, line 38)				
28 Other items with no differences . . . . .				
29a Mixed groups, see instructions. All others, combine lines 26 through 28 . . . . .				
b PC insurance subgroup reconciliation totals . . . . .				
c Life insurance subgroup reconciliation totals . . . . .				
30 Reconciliation totals. Combine lines 29a through 29c				

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

M-3 BOOK ADJUSTMENT
  M-3 TEMPORARY ADJUSTMENT
  M-3 PERMANENT ADJUSTMENT
  M-3 RETURN ADJUSTMENT

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): <b>(1)</b> <input type="checkbox"/> Consolidated group <b>(2)</b> <input type="checkbox"/> Parent corp <b>(3)</b> <input type="checkbox"/> Consolidated eliminations <b>(4)</b> <input type="checkbox"/> Subsidiary corp <b>(5)</b> <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: <b>(6)</b> <input type="checkbox"/> 1120 group <b>(7)</b> <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

**Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .				
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .				
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Foreign withholding taxes . . . . .				
8 Interest expense (see instructions) . . . . .				
9 Stock option expense . . . . .				
10 Other equity-based compensation . . . . .				
11 Meals and entertainment . . . . .				
12 Fines and penalties . . . . .				
13 Judgments, damages, awards, and similar costs . . . . .				
14 Parachute payments . . . . .				
15 Compensation with section 162(m) limitation . . . . .				
16 Pension and profit-sharing . . . . .				
17 Other post-retirement benefits . . . . .				
18 Deferred compensation . . . . .				
19 Charitable contribution of cash and tangible property . . . . .				
20 Charitable contribution of intangible property . . . . .				
21 Charitable contribution limitation/carryforward . . . . .				
22 Domestic production activities deduction . . . . .				
23 Current year acquisition or reorganization investment banking fees . . . . .				
24 Current year acquisition or reorganization legal and accounting fees . . . . .				
25 Current year acquisition/reorganization other costs . . . . .				
26 Amortization/impairment of goodwill . . . . .				
27 Amortization of acquisition, reorganization, and start-up costs . . . . .				
28 Other amortization or impairment write-offs . . . . .				
29 Reserved . . . . .				
30 Depletion . . . . .				
31 Depreciation . . . . .				
32 Bad debt expense . . . . .				
33 Corporate owned life insurance premiums . . . . .				
34 Purchase versus lease (for purchasers and/or lessees) . . . . .				
35 Research and development costs . . . . .				
36 Section 118 exclusion (attach statement) . . . . .				
37 Other expense/deduction items with differences (attach statement) . . . . .				
<b>38 Total expense/deduction items.</b> Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .				

**SCHEDULE N  
(Form 1120)**

**Foreign Operations of U.S. Corporations**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.  
▶ Information about Schedule N (Form 1120) and its instructions is available at [www.irs.gov/form1120](http://www.irs.gov/form1120).

**2015**

Name	Employer identification number (EIN)
------	--------------------------------------

**Foreign Operations Information**

		Yes	No
<p><b>1a</b> During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? . . . . . If "Yes," you are generally required to attach <b>Form 8858</b>, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).</p>	▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p><b>b</b> Enter the number of Forms 8858 attached to the tax return . . . . .</p>	▶	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>2</b> Enter the number of <b>Forms 8865</b>, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return . . . . .</p>	▶	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>3</b> Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? . . . . . If "Yes," see instructions for required statement.</p>	▶	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>4a</b> Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) . . . . . If "Yes," attach <b>Form 5471</b>, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.</p>	▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p><b>b</b> Enter the number of Forms 5471 attached to the tax return . . . . .</p>	▶	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>5</b> During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? . . . . . If "Yes," the corporation may have to file <b>Form 3520</b>, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.</p>	▶	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>6a</b> At any time during the 2015 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? . . . . . See the instructions for exceptions and filing requirements for <b>FinCEN Form 114</b>, Report of Foreign Bank and Financial Accounts (FBAR).</p>	▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p><b>b</b> If "Yes," enter the name of the foreign country . . . . .</p>	▶	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>7a</b> Is the corporation claiming the extraterritorial income exclusion? . . . . . If "Yes," attach a separate <b>Form 8873</b>, Extraterritorial Income Exclusion, for <b>each</b> transaction or group of transactions.</p>	▶	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>b</b> Enter the number of Forms 8873 attached to the tax return . . . . .</p>	▶	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>c</b> Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return . . . . .</p>	▶	<input type="checkbox"/>	<input type="checkbox"/>
	▶		\$

**Instructions**

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

**Who Must File**

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

**Question 1a**

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

**Tax owner of an FDE.** The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.

A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, if the **Exception** below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

**SCHEDULE O  
(Form 1120)**

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

**Consent Plan and Apportionment Schedule  
for a Controlled Group**

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**  
▶ **Information about Schedule O (Form 1120) and its instructions is available at [www.irs.gov/form1120](http://www.irs.gov/form1120).**

OMB No. 1545-0123

Name

Employer identification number

**Part I Apportionment Plan Information**

- 1 Type of controlled group:
- a  Parent-subsidiary group
  - b  Brother-sister group
  - c  Combined group
  - d  Life insurance companies only
- 2 This corporation has been a member of this group:
- a  For the entire year.
  - b  From \_\_\_\_\_, 20\_\_\_\_\_, until \_\_\_\_\_, 20\_\_\_\_\_.
- 3 This corporation consents and represents to:
- a  Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
  - b  Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
  - c  Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
  - d  Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
- 4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
- a  Elected by the component members of the group.
  - b  Required for the component members of the group.
- 5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
- a  No apportionment plan is in effect and none is being adopted.
  - b  An apportionment plan is already in effect. It was adopted for the tax year ending \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
- 6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency?  
See instructions.
- a  Yes.
    - (i)  The statute of limitations for this year will expire on \_\_\_\_\_, 20\_\_\_\_\_.
    - (ii)  On \_\_\_\_\_, 20\_\_\_\_\_, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until \_\_\_\_\_, 20\_\_\_\_\_.
  - b  No. The members may not adopt or amend an apportionment plan.
- 7 Required information and elections for component members. Check the applicable box(es) (see instructions).
- a  The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
  - b  The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
  - c  The corporation has a short tax year that does not include December 31.

**Part II Taxable Income Apportionment** (See instructions)

**Caution:** Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.

	(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket					(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
<b>Total</b>								

**Part III** Income Tax Apportionment (See instructions)

	Income Tax Apportionment						(h) Total income tax (combine lines (b) through (g))
	(a) Group member's name	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	
1 .....							
2 .....							
3 .....							
4 .....							
5 .....							
6 .....							
7 .....							
8 .....							
9 .....							
10 .....							
<b>Total</b>							

**Part IV Other Apportionments** (See instructions)

	<b>Other Apportionments</b>					
	<b>(a)</b> Group member's name	<b>(b)</b> Accumulated earnings credit	<b>(c)</b> AMT exemption amount	<b>(d)</b> Phaseout of AMT exemption amount	<b>(e)</b> Penalty for failure to pay estimated tax	<b>(f)</b> Other
1	.....					
2	.....					
3	.....					
4	.....					
5	.....					
6	.....					
7	.....					
8	.....					
9	.....					
10	.....					
<b>Total</b>						

SCHEDULE UTP (Form 1120)

Uncertain Tax Position Statement

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

File with Form 1120, 1120-F, 1120-L, or 1120-PC.

Information about Schedule UTP (Form 1120) and its separate instructions is at www.irs.gov/scheduleutp.

2015

Name of entity as shown on page 1 of tax return

EIN of entity

This Part I, Schedule UTP (Form 1120) is page \_\_\_ of \_\_\_ Part I pages.

Part I Uncertain Tax Positions for the Current Tax Year. See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) [ ]

Table with 7 columns: (a) UTP No., (b) Primary IRC Sections, (c) Timing Codes, (d) Pass-Through Entity EIN, (e) Major Tax Position, (f) Ranking of Tax Position, (g) Reserved for Future Use. Contains multiple rows for UTP entries.





1120-F

U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0123

Form Department of the Treasury Internal Revenue Service

For calendar year 2015, or tax year beginning ... 2015, and ending ... 2015. Information about Form 1120-F and its separate instructions is at www.irs.gov/form1120f.

2015

Name, Employer identification number, Accounting Period Indicator, Check box(es) if: Initial return, Name or address change, First post-merger return, Schedule M-3 attached, Final return, Amended return, Protective return.

A Country of incorporation, B Foreign country under whose laws the income reported on this return is also subject to tax, C Date incorporated, D (1) Location of corporation's primary books and records, (2) Principal location of worldwide business, (3) If the corporation maintains an office or place of business in the United States, check here, E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent, (2) Name, (3) Address, F See the instructions and enter the corporation's principal: (1) Business activity code number, (2) Business activity, (3) Product or service, G Check method of accounting: (1) Cash, (2) Accrual, (3) Other (specify), H Did the corporation's method of accounting change from the preceding tax year?, I Did the corporation's method of determining income change from the preceding tax year?, J Did the corporation file a U.S. income tax return for the preceding tax year?, K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States?, (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?, L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country, M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached. Note: Additional information is required on page 2.

Computation of Tax Due or Overpayment

Table with 9 rows and 4 columns for tax computation. Rows include: 1 Tax from Section I, line 11, page 2; 2 Tax from Section II, Schedule J, line 9, page 4; 3 Tax from Section III (add lines 6 and 10 on page 5); 4 Total tax. Add lines 1 through 3; 5a 2014 overpayment credited to 2015; 5b 2015 estimated tax payments; 5c Less 2015 refund applied for on Form 4466; 5d Combine lines 5a through 5c; 5e Tax deposited with Form 7004; 5f Credit for tax paid on undistributed capital gains (attach Form 2439); 5g Credit for federal tax paid on fuels (attach Form 4136). See instructions; 5h Refundable credit from Form 8827, line 8c; 5i U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805)); 5j Total payments. Add lines 5d through 5i; 6 Estimated tax penalty (see instructions). Check if Form 2220 is attached; 7 Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed; 8a Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid; 8b Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 7); 9 Enter portion of line 8a you want Credited to 2016 estimated tax or Refunded.

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

Sign Here: Signature of officer, Date, Title. May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

**Additional Information** (continued from page 1)

	Yes	No
<b>N</b> Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
<b>O</b> Is the corporation a personal service corporation? (See instructions for definition.)		
<b>P</b> Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$		
<b>Q</b> At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
<b>R</b> If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/>		
<b>S</b> Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$		
<b>T</b> Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ PARENT EIN (2) Name ▶ PARENT NAME		
<b>U</b> (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		

	Yes	No
<b>V</b> At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶		
<b>W</b> Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. <b>Note:</b> Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).		
<b>X</b> During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
<b>Y</b> (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment.		
<b>Z</b> (1) Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).		
<b>AA</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

**SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States**—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these gross income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest				
2 Dividends				
3 Rents				
4 Royalties				
5 Annuities				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting statement)				
9 Gross transportation income (see instructions)				
10 Other items of income				
11 Total. Enter here and on line 1, page 1				
12 Total. Enter here and include on line 5i, page 1				

**13** Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above?  Yes  No  
If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

**SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States**  
(see instructions)

**Important:** Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

<b>Income</b>	<b>1a</b>	Gross receipts or sales		<b>b</b>	Less returns and allowances		<b>c</b>	Bal ▶	<b>1c</b>	
	<b>2</b>	Cost of goods sold (attach Form 1125-A)								
	<b>3</b>	Gross profit (subtract line 2 from line 1c)								
	<b>4</b>	Dividends (Schedule C, line 14)								
	<b>5</b>	Interest								
	<b>6</b>	Gross rents								
	<b>7</b>	Gross royalties								
	<b>8</b>	Capital gain net income (attach Schedule D (Form 1120))								
	<b>9</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)								
	<b>10</b>	Other income (see instructions—attach statement) <b>INCOME ADJUSTMENT</b>								
	<b>11</b>	<b>Total income.</b> Add lines 3 through 10 ▶								
<b>Deductions</b> (See instructions for limitations on deductions.)	<b>12</b>	Compensation of officers (see instructions—attach Form 1125-E)								
	<b>13</b>	Salaries and wages (less employment credits)								
	<b>14</b>	Repairs and maintenance								
	<b>15</b>	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)								
	<b>16</b>	Rents								
	<b>17</b>	Taxes and licenses								
	<b>18</b>	Interest expense from Schedule I, line 25 (see instructions)								
	<b>19</b>	Charitable contributions								
	<b>20</b>	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)								
	<b>21</b>	Depletion <b>INCLUDED IN LINE 27:</b>								
	<b>22</b>	Advertising <b>INTANGIBLE DRILLING COSTS</b> <b>TOTAL AMORTIZATION</b>								
	<b>23</b>	Pension, profit-sharing, etc. <b>NON-PRODUCTIVE WELLS</b> <b>PRODUCTIVE WELLS</b>								
	<b>24</b>	Employee benefit programs <b>UNIDENTIFIED OR AMORTIZED</b>								
	<b>25</b>	Domestic production activities deduction (attach Form 8903)								
	<b>26</b>	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)								
	<b>27</b>	Other deductions (attach statement) <b>ESOP</b> <b>DEDUCTION</b>								
	<b>28</b>	<b>Total deductions.</b> Add lines 12 through 27 <b>DIVIDENDS</b> <b>ADJUSTMENT</b> ▶								
	<b>29</b>	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶								
	<b>30</b>	<b>Less:</b>	<b>a</b> Net operating loss deduction (see instructions)		<b>30a</b>					
		<b>b</b> Special deductions (Schedule C, line 15)		<b>30b</b>						
		<b>c</b> Add lines 30a and 30b		<b>30c</b>						
<b>31</b>	Taxable income or (loss). Subtract line 30c from line 29									

**SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States**

(Continued)

**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations		70	
7 Dividends from 20%-or-more-owned foreign corporations		80	
8 <b>Total.</b> Add lines 1 through 7. See instructions for limitation			
9 Dividends from foreign corporations not included on lines 3, 6, or 7			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12 Other dividends <b>DIVIDEND ADJUSTMENT</b>			
13 Deduction for dividends paid on certain preferred stock of public utilities			
14 <b>Total dividends.</b> Add lines 1 through 12. Enter here and on line 4, page 3			
15 <b>Total special deductions.</b> Add lines 8 and 13. Enter here and on line 30b, page 3			

**SPECIAL DEDUCTION ADJUSTMENT**

**Schedule J Tax Computation** (see instructions)

NUM-F8865

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))			
2 Income tax. Check if a qualified personal service corporation (see instructions)		2	
3 Alternative minimum tax (attach Form 4626) <b>INCOME TAX ADJUSTMENT</b>		3	
4 Add lines 2 and 3 <b>FOREIGN TAX CREDIT ADJ.</b>		4	
5a Foreign tax credit (attach Form 1118)	5a		
b General business credit (attach Form 3800)	5b		
c Credit for prior year minimum tax (attach Form 8827)	5c		
d Bond credits from Form 8912	5d		
6 <b>Total credits.</b> Add lines 5a through 5d		6	
7 Subtract line 6 from line 4		7	
8 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Form 8902 Other (attach statement)		8	
9 <b>Total tax.</b> Add lines 7 and 8. Enter here and on line 2, page 1 <b>ADJUSTMENT TO TOTAL TAX</b>		9	

**RECAPTURE TAXES FROM LINE 8 "OTHER" :** **QUALIFIED ELECTRIC VEHICLE CR.**  
**INDIAN EMPLOYMENT CREDIT**

**SECTION III—Branch Profits Tax and Tax on Excess Interest**

**Part I—Branch Profits Tax** (see instructions)

<b>1</b>	Enter the amount from Section II, line 29 . . . . .	<b>1</b>		
<b>2</b>	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.) . . . . .	<b>2</b>		
<b>3</b>	Effectively connected earnings and profits. Combine line 1 and line 2 . . . . .	<b>3</b>		
<b>4a</b>	Enter U.S. net equity at the end of the current tax year. (Attach required statement.) . . . . .	<b>4a</b>		
<b>b</b>	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.) . . . . .	<b>4b</b>		
<b>c</b>	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e . . . . .	<b>4c</b>		
<b>d</b>	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b . . . . .	<b>4d</b>		
<b>e</b>	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years . . . . .	<b>4e</b>		
<b>5</b>	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here . . . . .	<b>5</b>		
<b>6</b>	<b>Branch profits tax.</b> Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. <b>Also complete item W on page 2</b> . . . . .	<b>6</b>		

**Part II—Tax on Excess Interest** (see instructions for this Part and for Schedule I (Form 1120-F))

<b>7a</b>	Enter the interest from Section II, line 18 . . . . .	<b>7a</b>		
<b>b</b>	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number) . . . . .	<b>7b</b>		
<b>c</b>	Combine lines 7a and 7b (amount must equal Schedule I, line 23) . . . . .	<b>7c</b>		
<b>8</b>	<b>Branch interest</b> (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/> . . . . .	<b>8</b>		
<b>9a</b>	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0- . . . . .	<b>9a</b>		
<b>b</b>	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0- . . . . .	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a . . . . .	<b>9c</b>		
<b>10</b>	<b>Tax on excess interest.</b> Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. <b>Also complete item W on page 2</b> . . . . .	<b>10</b>		

**Part III—Additional Information**

		Yes	No
<b>11</b>	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
<b>a</b>	A complete termination of all U.S. trades or businesses? . . . . .		
<b>b</b>	The tax-free liquidation or reorganization of a foreign corporation? . . . . .		
<b>c</b>	The tax-free incorporation of a U.S. trade or business? . . . . .		
If <b>11a</b> or <b>11b</b> applies and the transferee is a domestic corporation, attach Form 8848. If <b>11c</b> applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).			

BALANCE SHEET EDITED FOR LIFE INSURANCE AND PROPERTY AND CASUALTY ONLY.

**Note.** Check if completing on  U.S. basis or  Worldwide basis.

**Schedule L Balance Sheets per Books**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash . . . . .				
2a Trade notes and accounts receivable . . . . .				
b Less allowance for bad debts . . . . .	( )		( )	
3 Inventories . . . . .				
4 U.S. government obligations . . . . .				
5 Tax-exempt securities (see instructions) . . . . .				
6a Interbranch current assets* . . . . .				
b Other current non-U.S. assets* . . . . .				
c Other current U.S. assets* . . . . .				
7 Loans to shareholders . . . . .				
8 Mortgage and real estate loans . . . . .				
9a Other loans and investments—non-U.S. assets* . . . . .				
b Other loans and investments—U.S. assets* . . . . .				
10a Buildings and other depreciable assets . . . . .				
b Less accumulated depreciation . . . . .	( )		( )	
11a Depletable assets . . . . .				
b Less accumulated depletion . . . . .	( )		( )	
12 Land (net of any amortization) . . . . .				
13a Intangible assets (amortizable only) . . . . .				
b Less accumulated amortization . . . . .	( )		( )	
14 Assets held in trust . . . . .				
15 Other non-current interbranch assets* . . . . .				
16a Other non-current non-U.S. assets* . . . . .				
b Other non-current U.S. assets* . . . . .				
17 Total assets . . . . .				
<b>Liabilities</b>				
18 Accounts payable . . . . .				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities* . . . . .				
b Third-party liabilities* . . . . .				
20 Other current liabilities* . . . . .				
21 Loans from shareholders . . . . .				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities* . . . . .				
b Third-party liabilities* . . . . .				
23 Liabilities held in trust . . . . .				
24a Other interbranch liabilities* . . . . .				
b Other third-party liabilities* . . . . .				
<b>Equity</b>				
25 Capital stock: a Preferred stock . . . . .				
b Common stock . . . . .				
26 Additional paid-in capital . . . . .				
27 Retained earnings—Appropriated* . . . . .				
28 Retained earnings—Unappropriated . . . . .				
29 Adjustments to shareholders' equity* . . . . .				
30 Less cost of treasury stock . . . . .		( )		( )
31 Total liabilities and shareholders' equity . . . . .				

\*Attach statement—see instructions.

**Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4**

<b>1 Total Chapter 3 and 4 payments.</b> Enter the amount from page 1, line 5i . . . . .		<b>1</b>		
<b>2</b> Enter the tax amount from page 1, line 1 . . . . .	<b>2</b>			
<b>3</b> Enter the portion of the tax amount shown on page 1, line 2 pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines) . . . . .	<b>3</b>			
<b>4 Total Chapter 3 and 4 tax.</b> Combine lines 2 and 3 . . . . .		<b>4</b>		
<b>5 Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4.</b> Subtract line 4 from line 1 . . . . .		<b>5</b>		
<b>6</b> Enter the amount from page 1, line 8a . . . . .		<b>6</b>		
<b>7 Overpayment resulting from tax deducted and withheld under Chapters 3 and 4.</b> Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b . . . . .		<b>7</b>		

**Reconciliation of Income (Loss) and Analysis of  
Unappropriated Retained Earnings per Books**

**2015**

Department of the Treasury  
Internal Revenue Service  
Name of corporation

► Information about Schedules M-1 and M-2 (Form 1120-F) and its instructions is at [www.irs.gov/form1120f](http://www.irs.gov/form1120f).  
► Attach to Form 1120-F.

Employer identification number

**Schedule M-1**

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

<p><b>1</b> Net income (loss) per books . . . . .</p> <p><b>2</b> Federal income tax per books . . . . .</p> <p><b>3</b> Excess of capital losses over capital gains</p> <p><b>4</b> Income subject to tax not recorded on books this year (itemize): ----- -----</p> <p><b>5</b> Expenses recorded on books this year not deducted on this return (itemize): <b>a</b> Depreciation . . . . . \$ <b>b</b> Charitable contributions \$ <b>c</b> Travel and entertainment \$ <b>d</b> Other (itemize): ----- -----</p> <p><b>6</b> Add lines 1 through 5 . . . . .</p>	<p><b>7</b> Income recorded on books this year not included on this return (itemize): <b>a</b> Tax-exempt interest \$ <b>b</b> Other (itemize): ----- -----</p> <p><b>8</b> Deductions on this return not charged against book income this year (itemize): <b>a</b> Depreciation . . . . . \$ <b>b</b> Charitable contributions \$ <b>c</b> Other (itemize): ----- -----</p> <p><b>9</b> Add lines 7 and 8 . . . . .</p> <p><b>10</b> Income—line 6 less line 9 . . . . .</p>
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**Schedule M-2**

**Analysis of Unappropriated Retained Earnings per Books**

<p><b>1</b> Balance at beginning of year . . . . .</p> <p><b>2</b> Net income (loss) per books . . . . .</p> <p><b>3</b> Other increases (itemize): ----- -----</p> <p><b>4</b> Add lines 1, 2, and 3 . . . . .</p>	<p><b>5</b> Distributions: <b>a</b> Cash . . . . . <b>b</b> Stock . . . . . <b>c</b> Property . . . . .</p> <p><b>6</b> Other decreases (itemize): ----- -----</p> <p><b>7</b> Add lines 5 and 6 . . . . .</p> <p><b>8</b> Balance at end of year (line 4 less line 7) .</p>
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**Who Must File**

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, the following rules apply.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than \$25,000.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are \$10 million or more.

A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Foreign corporations that **(a)** are required to file a Schedule M-3 (Form 1120-F) and have less than \$50 million in total assets at the end of the tax year or **(b)** are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either **(1)** complete Schedule M-3 (Form 1120-F) entirely or **(2)** complete Schedule M-3 (Form 1120-F) through Part I and

complete Schedule M-1 instead of completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses **(2)**, then Schedule M-1, line 1 must equal Schedule M-3 (Form 1120-F), Part I, line 11. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

**Note.** If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

**Specific Instructions**

**Schedule M-1**

**Line 1. Net income (loss) per books.** The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set or sets of books taken into account on Schedule L.

**Line 5c. Travel and entertainment expenses.** Include any of the following:

- Meal and entertainment expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over \$25.
- Expenses of an individual over \$2,000 that are allocable to conventions on cruise ships.

- Employee achievement awards over \$400.
- The cost of entertainment tickets over face value (also subject to the 50% limit under section 274(n)).
- The cost of skyboxes over the face value of nonluxury box seat tickets.
- The part of luxury water travel expenses not deductible under section 274(m).
- Expenses for travel as a form of education.
- Other nondeductible travel and entertainment expenses.

**Line 7a. Tax-exempt interest.** Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

**Schedule M-2**

**Line 1. Beginning balance of unappropriated retained earnings.** Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

**Note.** For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

**SCHEDULE M-3  
(Form 1120-F)**

Department of the Treasury  
Internal Revenue Service  
Name of corporation

**Net Income (Loss) Reconciliation for Foreign  
Corporations With Reportable Assets of \$10 Million or More**

▶ Attach to Form 1120-F.

▶ Information about Schedule M-3 (Form 1120-F) and its instructions is available at [www.irs.gov/form1120f](http://www.irs.gov/form1120f).

OMB No. 1545-0123

**2015**

Employer identification number

- A** Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)?  Yes  No
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)?  Yes  No
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)?  Yes  No
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L?  Yes  No

**Part I Financial Information and Net Income (Loss) Reconciliation** (see instructions)

- 1** Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?
  - Yes.** Complete the remainder of Part I as follows:  
If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
  - If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
  - No.** Complete the remainder of Part I as follows:  
If B is "Yes," use the income statement described in B to complete lines 2 through 11.
  - If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
  - If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
  - If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

- 2a** Enter the income statement period: Beginning  Ending
- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?
  - Yes.** Attach an explanation and the amount of each item restated.
  - No.**
- c** Has the corporation's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2a?
  - Yes.** Attach an explanation and the amount of each item restated.
  - No.**

- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
  - Yes.** List exchange(s) and symbol ▶
  - No.**

- 4** Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1 . . . . .
- 5a** Net income from includible disregarded foreign entities not included on line 4 (attach statement) . . . . .
- b** Net loss from includible disregarded foreign entities not included on line 4 (attach statement) . . . . .
- c** Net income from includible disregarded U.S. entities not included on line 4 (attach statement) . . . . .
- d** Net loss from includible disregarded U.S. entities not included on line 4 (attach statement) . . . . .
- 6** Net income (loss) from foreign locations not included on line 4 (attach statement) . . . . .
- 7a** Net income of non-includible entities (attach statement) . . . . .
- b** Net loss of non-includible entities (attach statement) . . . . .
- 8** Adjustments to intercompany transactions (attach statement) . . . . .
- 9** Adjustments to reconcile income statement period to tax year (attach statement) . . . . .
- 10** Other adjustments to reconcile to amount on line 11 (attach statement) . . . . .
- 11** **Adjusted financial net income (loss) of non-consolidated foreign corporation.** Combine lines 4 through 10 . . . . .

<b>4</b>	
<b>5a</b>	
<b>5b</b>	( )
<b>5c</b>	
<b>5d</b>	( )
<b>6</b>	
<b>7a</b>	( )
<b>7b</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	
<b>11</b>	

**Note.** Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-F.

Cat. No. 39667H

Schedule M-3 (Form 1120-F) 2015

Name of corporation

Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1 Gross receipts . . . . .	█	█	█	█	█
2 Cost of goods sold (attach statement) . . . . .	█				█
3a Dividends from foreign entities . . . . .	█				█
b Dividends from U.S. entities . . . . .	█	█			
c Substitute dividend payments received . . . . .	█	█	█	█	█
4a Interest income excluding interest equivalents . . . . .	█	█	█	█	█
b Substitute interest payments received . . . . .	█	█			
c Interest equivalents not included on line 4b . . . . .	█	█	█	█	█
5 Gross rental income . . . . .	█				█
6 Gross royalty income . . . . .	█				█
7 Fee and commission income . . . . .	█				█
8 Income (loss) from equity method corporations . . . . .	█	█	█		
9 Net income (loss) from U.S. partnerships . . . . .	█	█	█	█	█
10 Net income (loss) from certain foreign partnerships (see instructions) . . . . .	█	█	█	█	█
11 Net income (loss) from other pass- through entities (attach statement) . . . . .	█	█	█	█	█
12 Items relating to reportable transactions (attach statement) . . . . .	█	█	█	█	█
13 Hedging transactions . . . . .	█	█	█	█	█
14a Mark-to-market income (loss) under section 475(a) . . . . .	█	█	█	█	█
b Mark-to-market income (loss) subject to section 475(d)(3)(B) . . . . .	█	█	█	█	█
c Mark-to-market income (loss) under section 475(e) . . . . .	█	█	█	█	█
d Mark-to-market income (loss) under section 475(f) . . . . .	█	█	█	█	█
15 Gain (loss) from certain section 988 transactions . . . . .	█	█	█	█	█
16a Interest income from global securities dealing . . . . .	█	█	█	█	█
b Dividends from global securities dealing . . . . .	█	█	█	█	█
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b . . . . .	█	█	█	█	█
17 Sales versus lease (for sellers and/or lessors) . . . . .	█	█	█	█	█
18 Section 481(a) adjustments . . . . .		█	█	█	█
19 Unearned/deferred revenue . . . . .	█				█
20 Original issue discount, imputed interest, and phantom income . . . . .	█	█	█	█	█
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .	█	█	█		
b Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .		█	█	█	█

█ M-3 BOOK ADJUSTMENT █ M-3 TEMPORARY ADJUSTMENT █ M-3 PERMANENT ADJUSTMENT █ M-3 RETURN ADJUSTMENT m 1120-F) 2015

Name of corporation

Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 2)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
<b>21c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .		█	█	█	█
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .		█	█	█	█
<b>e</b> Abandonment losses . . . . .		█	█	█	█
<b>f</b> Worthless stock losses (attach statement)		█	█	█	█
<b>g</b> Other gain/loss on disposition of assets other than inventory . . . . .		█	█	█	█
<b>22</b> Capital loss limitation and carryforward used . . . . .		█	█	█	█
<b>23</b> Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities . . . . .		█	█	█	█
<b>24</b> Other income (loss) items with differences (attach statement) . . . . .	█	█	█	█	█
<b>25 Total income (loss) items.</b> Combine lines 1 through 24 . . . . .	█	█	█	█	█
<b>26 Total expense/deduction items</b> (from Part III, line 33) . . . . .	█	█	█	█	█
<b>27</b> Other items with no differences . . . . .	█			█	█
<b>28 Reconciliation totals.</b> Combine lines 25 through 27 . . . . .	█	█	█	█	█

**Note.** Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.

**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
<b>1</b> U.S. current income tax expense . . . . .	█	█	█	█	
<b>2</b> U.S. deferred income tax expense . . . . .	█	█	█	█	
<b>3</b> Non-U.S. current income tax expense (other than foreign withholding taxes) . . . . .	█	█	█	█	█
<b>4</b> Non-U.S. deferred income tax expense . . . . .	█	█	█	█	
<b>5</b> Non-U.S. withholding taxes . . . . .	█	█	█	█	█
<b>6</b> Compensation with section 162(m) limitation . . . . .	█	█	█	█	█
<b>7</b> Salaries and other base compensation . . . . .	█	█	█	█	█
<b>8</b> Stock option expense . . . . .	█	█	█	█	█
<b>9</b> Other equity-based compensation . . . . .	█	█	█	█	█
<b>10</b> Meals and entertainment . . . . .	█	█	█	█	█
<b>11</b> Fines and penalties . . . . .	█	█	█	█	█
<b>12</b> Judgments, damages, awards, and similar costs . . . . .	█	█	█	█	█

Name of corporation

Employer identification number

**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 3)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
<b>13</b> Pension and profit-sharing . . . . .	█	█	█	█	█
<b>14</b> Other post-retirement benefits . . . . .	█	█	█	█	█
<b>15</b> Deferred compensation . . . . .	█	█	█	█	█
<b>16</b> Charitable contributions . . . . .	█	█	█	█	█
<b>17</b> Domestic production activities deduction		█	█	█	█
<b>18</b> Current year acquisition or reorganization investment banking fees, legal and accounting fees . . . . .	█	█	█	█	█
<b>19</b> Current year acquisition/reorganization other costs . . . . .	█	█	█	█	█
<b>20</b> Amortization/impairment of goodwill . . . . .	█	█	█	█	█
<b>21</b> Amortization of acquisition, reorganization, and start-up costs . . . . .	█	█	█	█	█
<b>22</b> Other amortization or impairment write-offs . . . . .	█	█	█	█	█
<b>23</b> Depreciation . . . . .	█	█	█	█	█
<b>24</b> Bad debt expense . . . . .	█	█	█	█	█
<b>25</b> Purchase versus lease (for purchasers and/or lessees) . . . . .	█	█	█	█	█
<b>26a</b> Interest expense per books . . . . .	█	█	█		
<b>b</b> Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23) . . . . .				█	█
<b>c</b> Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d) . . . . .		█	( █ )		█
<b>d</b> Substitute interest payments . . . . .	█	█	█	█	█
<b>e</b> Interest equivalents (e.g., guarantee fees) not included on line 26d . . . . .	█	█	█	█	█
<b>27</b> Substitute dividend payments . . . . .	█	█	█	█	█
<b>28</b> Fee and commission expense . . . . .	█	█	█	█	█
<b>29</b> Rental expense . . . . .	█	█	█	█	█
<b>30</b> Royalty expense . . . . .	█	█	█	█	█
<b>31</b> Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20) . . . . .				█	█
<b>32</b> Other expense/deduction items with differences (attach statement) . . . . .	█	█	█	█	█
<b>33 Total expense/deduction items.</b> Combine lines 1 through 32. Enter here and on Part II, line 26 . . . . .	█	█	█	█	█

PRIOR YEAR EIN

MERGE EIN

Form 1120-L
Department of the Treasury
Internal Revenue Service

U.S. Life Insurance Company Income Tax Return
For calendar year 2015 or tax year beginning 2015, ending 2015

OMB No. 1545-0123

2015

Information about Form 1120-L and its separate instructions is at www.irs.gov/form1120L.

Header section A-E: Check if: 1 Consolidated return, 2 Life-nonlife consolidated return, 3 Schedule M-3 (Form 1120-L) attached. Includes fields for Name, COUNTRY OF INCORPORATION, Employer identification number, Date incorporated, and various checkboxes for return type.

Main table with columns for Income, Deductions, and Tax and Payments. Rows include: 1 GROSS PREMIUMS, 2-8 NET GAIN/LOSS, 9-20 DEATH BENEFITS, 21-26 TOTAL INCOME, 27 Taxable income, 28 Total tax, 29a-29j Tax and Payments, 30 Estimated tax penalty, 31 Amount owed, 32 Overpayment, 33 Credited to 2016 estimated tax.

Sign Here

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

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

Paid Preparer Use Only section: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

**Schedule A Dividend Income and Dividends-Received Deduction** (see instructions)

<b>Dividends subject to proration</b>		<b>(a) Dividends received</b>	<b>(b) %</b>	<b>(c) Deduction (a) times (b)</b>
<b>1</b>	Domestic corporations, less-than-20%-owned (other than debt-financed stock)			
<b>2</b>	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)			
<b>3</b>	Debt-financed stock of domestic and foreign corporations			
<b>4</b>	Public utility corporations, less-than-20%-owned			
<b>5</b>	Public utility corporations, 20%-or-more-owned			
<b>6</b>	Foreign corporations, less-than-20%-owned, and certain FSCs			
<b>7</b>	Foreign corporations, 20%-or-more-owned, and certain FSCs			
<b>8</b>	Wholly owned foreign subsidiaries and certain FSCs			
<b>9</b>	Certain affiliated company dividends <b>DIVS FROM CERTAIN FSCs</b>			
<b>10</b>	Gross dividends-received deduction. Add lines 1 through 9			
<b>11</b>	Company share percentage (Schedule F, line 32)	<b>DIV-RCVD-DED</b>		
<b>12</b>	Prorated amount. Line 10 times line 11 <b>FSC 100% DEDUCTION</b>			
<b>Dividends not subject to proration</b>				
<b>13</b>	Affiliated company dividends <b>OTHER FOREIGN DIVIDENDS INCLUDABLE INCOME FROM CFCs</b>	<b>DIV-AFFIL-100</b>		<b>AFFIL-GRPS-DED</b>
<b>14</b>	Other corporate dividends <b>FOREIGN DIVIDEND GROSS-UP DIVIDENDS FROM IC-DISC OR FOREIGN DISC</b>	<b>DIV-AFFIL-100-L</b>		<b>L-AFFIL-GRPS-DED</b>
<b>15</b>	<b>Total dividends.</b> Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 <b>DIVIDEND ADJUSTMENT</b>			
<b>16</b>	<b>Total deductions.</b> Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c <b>SPECIAL DEDUCTION ADJUSTMENT</b>			

**Schedule B Gross Investment Income** (section 812(d)) (see instructions)

<b>1</b>	Interest (excluding tax-exempt interest)	<b>1</b>	
<b>2</b>	Total dividends (Schedule A, line 15, column (a))	<b>2</b>	
<b>3</b>	Gross rents	<b>3</b>	
<b>4</b>	Gross royalties	<b>4</b>	
<b>5</b>	Leases, terminations, etc. <b>INCOME ADJUSTMENT</b>	<b>5</b>	
<b>6</b>	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16)	<b>6</b>	
<b>7</b>	Gross income from trade or business other than an insurance business (attach statement)	<b>7</b>	
<b>8</b>	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	<b>8</b>	
<b>9</b>	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	<b>9</b>	
<b>10</b>	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	<b>10</b>	
<b>11</b>	Add lines 8, 9, and 10	<b>11</b>	
<b>12</b>	100% qualifying dividends	<b>12</b>	
<b>13</b>	<b>Gross investment income.</b> Subtract line 12 from line 11. Enter here and on Schedule F, line 9	<b>13</b>	

**Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)**

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves . . . . .	1	
2	Unearned premiums and unpaid losses . . . . .	2	
3	Supplementary contracts . . . . .	3	
4	Dividend accumulations and other amounts . . . . .	4	
5	Advance premiums . . . . .	5	
6	Special contingency reserves . . . . .	6	
7	Add lines 1 through 6 . . . . .	7	
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b) . . . . .	8	
9	Gross investment income (Schedule B, line 13) . . . . .	9	
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement) . . . . .	10a	
b	Deductible excess interest. Enter here and on lines 18b and 19 below . . . . .	10b	
c	Deductible amounts credited to employee pension funds . . . . .	10c	
d	Deductible amounts credited to deferred annuities . . . . .	10d	
e	Deductible interest on amounts left on deposit . . . . .	10e	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below . . . . .	10f	
11	Subtract line 10f from line 9 . . . . .	11	
12	Life insurance company gross income (see instructions) . . . . .	12	
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.) . . . . .	13	
14	Add lines 12 and 13 . . . . .	14	
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.) . . . . .	15	
16	Subtract line 15 from line 14 . . . . .	16	
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0- . . . . .	17	
18a	Policyholder dividends paid or accrued . . . . .	18a	
b	Excess interest from line 10b . . . . .	18b	
c	Premium adjustments . . . . .	18c	
d	Experience-rated refunds . . . . .	18d	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12 . . . . .	18e	
19	Deductible excess interest from line 10b . . . . .	19	
20	Deductible dividends on employee pension funds . . . . .	20	
21	Deductible dividends on deferred annuities . . . . .	21	
22	Deductible premium and mortality charges for contracts paying excess interest . . . . .	22	
23	Add lines 19 through 22 . . . . .	23	
24	Subtract line 23 from line 18e . . . . .	24	
25	Investment portion of dividends. Line 17 times line 24 . . . . .	25	
26	Policy interest from line 10f . . . . .	26	
27	Policyholder share amount. Add lines 25 and 26 . . . . .	27	
28	Net investment income (see instructions) . . . . .	28	
29	Policyholder share amount from line 27 . . . . .	29	
30	Company share of net investment income. Subtract line 29 from line 28 . . . . .	30	
31	Total share percentage . . . . .	31	
32	<b>Company share percentage.</b> Divide line 30 by line 28. Enter here and on Schedule A, line 11 . . . . .	32	%
33	<b>Policyholders' share percentage.</b> Subtract line 32 from line 31 . . . . .	33	%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33 . . . . .	34	
35	<b>Net increase (decrease) in reserves.</b> Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2 . . . . .	35	

**Schedule G Policy Acquisition Expenses (section 848) (see instructions)**

	(a) Annuity	(b) Group life insurance	(c) Other
1 Gross premiums and other consideration . . . . .			
2 Return premiums and premiums and other consideration incurred for reinsurance . . . . .			
3 Net premiums. Subtract line 2 from line 1 . . . . .			
4 Net premium percentage . . . . .			
5 Multiply line 3 by line 4 . . . . .			
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8 . . . . .			
7 Unused balance of negative capitalization amount from prior years . . . . .			
8 Combine lines 6 and 7. If zero or less, enter -0- . . . . .			
9 General deductions (attach statement) . . . . .			
10 Enter the lesser of line 8 or line 9 . . . . .			
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18 . . . . .			
12 If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0- . . . . .			
13 Unamortized specified policy acquisition expenses from prior years . . . . .			
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13 . . . . .			
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million . . . . .			
b Limitation . . . . .			
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0- . . . . .			
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0- . . . . .			
b Enter 10% of line 17a . . . . .			
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10 . . . . .			
b Enter 5% of line 18a . . . . .			
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement . . . . .			
20 <b>Deductible policy acquisition expenses.</b> Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16 . . . . .			

**Schedule H Small Life Insurance Company Deduction** (section 806(a)) (see instructions)

**Part I—Controlled Group Information**

	Name of company	Tentative LICTI	
		(a) Income	(b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns . . . . .		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below . . . . .		

**Part II—Small Life Insurance Company Deduction** If total assets (Schedule L, Part I, line 6, column (b)), are \$500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22 . . . . .	8		
9a	Noninsurance income . . . . .	9a		
b	Noninsurance deductions . . . . .	9b		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b . . . . .	10a		
b	Adjustments (attach statement) . . . . .	10b		
c	Tentative LICTI. Combine lines 10a and 10b . . . . .	10c		
11	Net controlled group tentative LICTI from line 7 . . . . .	11		
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23 . . . . .	12		
13	Enter 60% of line 12, but not more than \$1,800,000 . . . . .	13		
14a	Maximum statutory amount . . . . .	14a		
b	Subtract line 14a from line 12. If zero or less, enter -0- . . . . .	14b		
c	Enter 15% of line 14b, but not more than \$1,800,000 . . . . .	14c		
15	Tentative small life insurance company deduction. Subtract line 14c from line 13 . . . . .	15		
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line . . . . .	16		
17	<b>Small life insurance company deduction.</b> Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b . . . . .	17		

**Schedule I Limitation on Noninsurance Losses** (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach statement) . . . . .	1	
2	Noninsurance deductions (attach statement) . . . . .	2	
3	Noninsurance operations loss deductions . . . . .	3	
4	Add lines 2 and 3 . . . . .	4	
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9 . . . . .	5	
6	Enter 35% of line 5 . . . . .	6	
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1 . . . . .	7	
8	Enter the lesser of line 6 or line 7 . . . . .	8	
9	<b>Limitation on noninsurance losses.</b> Subtract line 8 from line 5. Enter here and on page 1, line 25 . . . . .	9	

**Schedule J Part I—Shareholders Surplus Account (Stock Companies Only)** (section 815(c)) (see instructions)

<b>1a</b>	Balance at the beginning of the tax year . . . . .	<b>1a</b>	
<b>b</b>	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year . . . . .	<b>1b</b>	
<b>c</b>	Balance at the beginning of the tax year. Add lines 1a and 1b . . . . .	<b>1c</b>	
<b>2a</b>	LICIT. Add lines 24 and 25, page 1. If zero or less, enter -0- . . . . .	<b>2a</b>	
<b>b</b>	Small life insurance company deduction (Schedule H, line 17) . . . . .	<b>2b</b>	
<b>c</b>	Dividends-received deduction (Schedule A, line 16, column (c)) . . . . .	<b>2c</b>	
<b>d</b>	Tax-exempt interest (Schedule B, line 9) (see instructions) . . . . .	<b>2d</b>	
<b>3</b>	Add lines 1c through 2d . . . . .	<b>3</b>	
<b>4</b>	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income . . . . .	<b>4</b>	
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	
<b>6</b>	Direct or indirect distributions in the tax year but not more than line 5 . . . . .	<b>6</b>	
<b>7</b>	Balance at the end of the tax year. Subtract line 6 from line 5 . . . . .	<b>7</b>	

**Part II—Policymakers Surplus Account (Stock Companies Only)** (section 815(d)) (see instructions)

<b>8</b>	Balance at the beginning of the tax year . . . . .	<b>8</b>	
<b>9a</b>	Direct or indirect distributions in excess of the amount on line 5, Part I above . . . . .	<b>9a</b>	
<b>b</b>	Tax increase on line 9a . . . . .	<b>9b</b>	
<b>c</b>	Subtractions from account under pre-1984 sections 815(d)(1) and (4) . . . . .	<b>9c</b>	
<b>d</b>	Tax increase on line 9c . . . . .	<b>9d</b>	
<b>e</b>	Subtraction from account under pre-1984 sections 815(d)(2) . . . . .	<b>9e</b>	
<b>10</b>	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26 . . . . .	<b>10</b>	
<b>11</b>	Balance at the end of the tax year. Subtract line 10 from line 8 . . . . .	<b>11</b>	

**Schedule K Tax Computation** (see instructions) **NUM-F8865**

<b>1</b>	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . . .	<b>2</b>	
<b>2</b>	Income tax . . . . .	<b>3</b>	
<b>3</b>	Alternative minimum tax (attach Form 4626) . . . . .	<b>4</b>	
<b>4</b>	Add lines 2 and 3 . . . . .	<b>5a</b>	
<b>5a</b>	Foreign tax credit (attach Form 1118) . . . . .	<b>5b</b>	
<b>b</b>	Credit from Form 8834 (attach Form 8834) . . . . .	<b>5c</b>	
<b>c</b>	General business credit (attach Form 3800) . . . . .	<b>5d</b>	
<b>d</b>	Credit for prior year minimum tax (attach Form 8827) . . . . .	<b>5e</b>	
<b>e</b>	Bond credits from Form 8912 . . . . .	<b>6</b>	
<b>6</b>	<b>Total credits.</b> Add lines 5a through 5e . . . . .	<b>7</b>	
<b>7</b>	Subtract line 6 from line 4 . . . . .	<b>8</b>	
<b>8</b>	Foreign corporations—tax on income not effectively connected with U.S. business . . . . .	<b>9</b>	
<b>9</b>	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement) . . . . .	<b>10</b>	
<b>10</b>	<b>Total tax.</b> Add lines 7 through 9. Enter here and on page 1, line 28 . . . . .		

RECAPTURE TAX FROM:  QUALIFIED ELECTRIC VEHICLE CREDIT,  INDIAN EMPLOYMENT CREDIT,  
 TAX FROM FORM 8697  TAX FROM FORM 8866

**Schedule L Part I—Total Assets** (section 806(a)(3)(C)) (see instructions)

		(a) Beginning of tax year		(b) End of tax year	
<b>1</b>	Real property . . . . .	<b>1</b>			
<b>2</b>	Stocks . . . . .	<b>2</b>			
<b>3</b>	Proportionate share of partnership and trust assets . . . . .	<b>3</b>			
<b>4</b>	Other assets (attach statement) . . . . .	<b>4</b>			
<b>5</b>	Total assets of controlled groups . . . . .	<b>5</b>			
<b>6</b>	<b>Total assets.</b> Add lines 1 through 5 . . . . .	<b>6</b>			

**Part II—Total Assets and Total Insurance Liabilities** (section 842(b)(2)(B)(i)) (see instructions)

The information provided in Part II should conform with the "Assets" and "Liabilities, Surplus, and Other Funds" sections of the NAIC Annual Statement.

		(a) Beginning of tax year		(b) End of tax year	
<b>1</b>	Subtotals for assets . . . . .	<b>1</b>			
<b>2</b>	<b>Total assets</b> . . . . .	<b>2</b>			
<b>3</b>	Reserve for life policies and contracts . . . . .	<b>3</b>			
<b>4</b>	Reserve for accident and health policies . . . . .	<b>4</b>			
<b>5</b>	Liability for deposit-type contracts . . . . .	<b>5</b>			
<b>6</b>	Life policy and contract claims . . . . .	<b>6</b>			
<b>7</b>	Accident and health policy and contract claims . . . . .	<b>7</b>			
<b>8</b>	Policyholder's dividend and coupon accumulations . . . . .	<b>8</b>			
<b>9</b>	Premiums and annuity considerations received in advance less discount . . . . .	<b>9</b>			
<b>10</b>	Surrender values on canceled policies . . . . .	<b>10</b>			
<b>11</b>	Part of other amounts payable on reinsurance assumed . . . . .	<b>11</b>			
<b>12</b>	Part of aggregate write-ins for liabilities. (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i)) . . . . .	<b>12</b>			
<b>13</b>	Separate accounts statement . . . . .	<b>13</b>			
<b>14</b>	<b>Total insurance liabilities.</b> Add lines 3 through 13 . . . . .	<b>14</b>			

(2015)

**Schedule M Other Information** (see instructions)

		Yes	No			Yes	No
<b>1</b>	Check method of accounting:						
<b>a</b>	<input type="checkbox"/> Accrual <b>b</b> <input type="checkbox"/> Other (specify) _____						
<b>2</b>	Check if the corporation is a:						
<b>a</b>	<input type="checkbox"/> Legal reserve company—if checked						
	Kind of company:						
	<b>(1)</b> <input type="checkbox"/> Stock <b>(2)</b> <input type="checkbox"/> Mutual _____ STOCK, MUTUAL, FRATERNAL OR BURIAL						
	Principal business:						
	<b>(1)</b> <input type="checkbox"/> Life Insurance _____ PBA-CD						
	<b>(2)</b> <input type="checkbox"/> Health and accident insurance _____ SOI INDUSTRY CODE						
<b>b</b>	<input type="checkbox"/> Fraternal or assessment association						
<b>c</b>	<input type="checkbox"/> Burial or other insurance company						
<b>3</b>	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) _____ %.						
	Attach a statement showing the computation.						
<b>4</b>	Does the corporation have any variable annuity contracts outstanding? . . . . .						
<b>5</b>	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c.) . . . . .						
	If "Yes," attach a statement showing <b>(a)</b> name and employer identification number (EIN), <b>(b)</b> percentage owned, and <b>(c)</b> taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.						
<b>6</b>	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . .						
	If "Yes," enter name and EIN of _____ parent corporation. ▶ _____ PARENT NAME _____ PARENT EIN						
<b>7</b>	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c.) If "Yes," complete <b>a</b> and <b>b</b> below . . . . .						
<b>a</b>	Attach a statement showing name and identifying number. (Do not include any information already entered in <b>6</b> above.)						
<b>b</b>	Enter percentage owned ▶ _____						
<b>8</b>	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of <b>(a)</b> the total voting power of all classes of stock of the corporation entitled to vote or <b>(b)</b> the total value of all classes of stock of the corporation _____						
	If "Yes," enter: a Percentage owned _____ and <b>b</b> Owner's country ▶ _____						
<b>c</b>	The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ _____						
<b>9</b>	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? _____						
<b>10</b>	Does the corporation discount any of the loss reserves shown on its annual statement? . . . . .						
<b>11a</b>	Enter the total unpaid losses shown on the corporation's annual statement:						
	<b>(1)</b> For the current year: \$ _____						
	<b>(2)</b> For the previous year: \$ _____						
<b>b</b>	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:						
	<b>(1)</b> For the current year: \$ _____						
	<b>(2)</b> For the previous year: \$ _____						
<b>12</b>	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here _____ ▶ <input type="checkbox"/>						
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.						
<b>13</b>	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ _____						
<b>14a</b>	Enter the corporation's state of domicile ▶ _____						
<b>b</b>	Was the annual statement used to prepare the tax return filed with the state of domicile? . . . . .						
	If "No," complete <b>c</b> below.						
<b>c</b>	Enter the state where the annual statement used to prepare the tax return was filed ▶ _____						
<b>15</b>	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? . . . . .						
	If "Yes," complete and attach Schedule UTP.						

SCHEDULE M-3 (Form 1120-L)

Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More

OMB No. 1545-0123

2015

Department of the Treasury Internal Revenue Service

Attach to Form 1120-L.

Information about Schedule M-3 (Form 1120-L) and its separate instructions is at www.irs.gov/form1120l.

Name of corporation (common parent, if consolidated return)

Employer identification number

- Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120-L only) (3) Mixed 1120-L/PC group (4) Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
c Did the corporation prepare a non-tax-basis income statement for that period?
2a Enter the income statement period: Beginning Ending
b Has the corporation's income statement been restated for the income statement period on line 2a?
c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
3a Is any of the corporation's voting common stock publicly traded?
b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

Table with 2 columns: Description and Amount. Rows include 4a Worldwide consolidated net income, 5a-5b Net income/loss from nonincludible foreign entities, 6a-6b Net income/loss from nonincludible U.S. entities, 7a-7c Net income/loss of other includible foreign/disregarded entities/corporations, 8-10c Adjustments to reconciling income statement period to tax year, and 11 Net income (loss) per income statement of includible corporations.

Table with 2 columns: Total Assets and Total Liabilities. Rows include a Included on Part I, line 4; b Removed on Part I, line 5; c Removed on Part I, line 6; d Included on Part I, line 7.

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-L group (7) <input type="checkbox"/> 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return** (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>Income (Loss) Items</b> (Attach statements for lines 1 through 11)				
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Section 78 gross-up				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach statement)				
13 Interest income (attach Form 8916-A)				
14 Accrual of bond discount				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Deferred and uncollected premiums				
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Amortization of interest maintenance reserve				
21 Original issue discount and other imputed interest				
22 Market discount reclassification				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 <b>Total income (loss) items.</b> Combine lines 1 through 25				
27 <b>Total expense/deduction items</b> (from Part III, line 41)				
28 Other items with no differences				
29a Mixed groups, see instructions. All others, combine lines 26 through 28				
b 1120 subgroup reconciliation totals				
c PC insurance subgroup reconciliation totals				
30 <b>Reconciliation totals.</b> Combine lines 29a through 29c				

Note: Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

M-3 BOOK ADJUSTMENT
M-3 TEMPORARY ADJUSTMENT
M-3 PERMANENT ADJUSTMENT
M-3 RETURN ADJUSTMENT
20-L) 2015

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1)  Consolidated group (2)  Parent corp (3)  Consolidated eliminations (4)  Subsidiary corp (5)  Mixed 1120/L/PC group

Check if a sub-consolidated: (6)  1120-L group (7)  1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

**Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .				
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .				
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Foreign withholding taxes . . . . .				
8 Equity-based compensation . . . . .				
9 Capitalization of deferred acquisition costs . . . . .				
10 Amortization of deferred acquisition costs . . . . .				
11 Meals and entertainment . . . . .				
12 Fines and penalties . . . . .				
13 Judgments, damages, awards, and similar costs . . . . .				
14 Parachute payments . . . . .				
15 Compensation with section 162(m) limitation . . . . .				
16 Pension and profit-sharing . . . . .				
17 Other post-retirement benefits . . . . .				
18 Deferred compensation . . . . .				
19 Charitable contribution of cash and tangible property . . . . .				
20 Charitable contribution of intangible property . . . . .				
21 Charitable contribution limitation/carryforward . . . . .				
22 Change in section 807(c)(1) tax reserves . . . . .				
23 Change in section 807(c)(2) tax reserves . . . . .				
24 Change in all other section 807(c) tax reserves . . . . .				
25 Section 807(f) adjustments for change in computing reserves . . . . .				
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest . . . . .				
27 Current year acquisition/reorganization costs (attach statement)				
28 Amortization of acquisition, reorganization, and start-up costs				
29 Amortization/impairment of goodwill, insurance in force and ceding commissions . . . . .				
30 Other amortization or impairment write-offs . . . . .				
31 Section 846 amount . . . . .				
32 Depreciation . . . . .				
33 Bad debt expense/agency balances written off . . . . .				
34 Corporate owned life insurance premiums . . . . .				
35 Purchase versus lease (for purchasers and/or lessees)				
36 Interest expense (attach Form 8916-A) . . . . .				
37 Domestic production activities deduction . . . . .				
38 Research and development costs . . . . .				
39 Section 118 exclusion (attach statement) . . . . .				
40 Other expense/deduction items with differences (attach statement)				
41 <b>Total expense/deduction items.</b> Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .				

MERGE-EIN

PRIOR YEAR EIN

P-TAX BASE CODE

Form 1120-PC

U.S. Property and Casualty Insurance Company
Income Tax Return

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2015, or tax year beginning , 2015, ending , 20

2015

Information about Form 1120-PC and its separate instructions is at www.irs.gov/form1120pc.

A Check if: 1 Consolidated return (attach Form 851)
2 Life-nonlife consolidated return
3 Schedule M-3 (Form 1120-PC) attached
B Employer identification number
C Date incorporated
D Check applicable box if an election has been made under section(s):
E Check if: (1) Final return (2) Name change (3) Address change (4) Amended return 953(c)(3)(C) 953(d)

Table with columns for line numbers (1-18), descriptions (Taxable income, Foreign tax credit, etc.), and numerical values. Includes sub-sections like 'INCOME TAX ADJUSTMENT' and 'FOREIGN TAX CREDIT ADJUSTMENT'.

Tax Computation and Payments

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

Paid Preparer Use Only
Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 64270Q Form 1120-PC (2015)

**Schedule A Taxable Income—Section 832** (see instructions)

		(a) Interest received	(b) Amortization of premium		
<b>Income</b>	<b>1</b> Premiums earned (Schedule E, line 7) . . . . .			<b>1</b>	
	<b>2</b> Dividends (Schedule C, line 14) . . . . .			<b>2</b>	
	<b>3a</b> Gross interest . . . . .				
	<b>b</b> Interest exempt under section 103 . . . . .				
	<b>c</b> Subtract line 3b from line 3a . . . . .				
	<b>d</b> Taxable interest. Subtract line 3c, column (b) from line 3c, column (a) . . . . .			<b>3d</b>	
	<b>4</b> Gross rents . . . . .			<b>4</b>	
	<b>5</b> Gross royalties . . . . .			<b>5</b>	
	<b>6</b> Capital gain net income (attach Schedule D (Form 1120)) . . . . .			<b>6</b>	
	<b>7</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .			<b>7</b>	
	<b>8</b> Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D)) . . . . .			<b>8</b>	
	<b>9</b> Income on account of special income and deduction accounts . . . . .			<b>9</b>	
	<b>10</b> Income from protection against loss account (see instructions) . . . . .			<b>10</b>	
	<b>11</b> Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts . . . . .			<b>11</b>	
<b>12</b> Income from a special loss discount account (attach Form 8816) . . . . .			<b>12</b>		
<b>13</b> Other income (attach statement) . . . . .			<b>13</b>		
<b>14</b> Gross income. Add lines 1 through 13 . . . . .			<b>14</b>		
<b>15</b> Compensation of officers (attach statement) (see instructions) . . . . .			<b>15</b>		
<b>16</b> Salaries and wages (less employment credits) . . . . .			<b>16</b>		
<b>17</b> Agency balances and bills receivable that became worthless during the tax year . . . . .			<b>17</b>		
<b>18</b> Rents . . . . .			<b>18</b>		
<b>19</b> Taxes and licenses . . . . .			<b>19</b>		
<b>20a</b> Interest ▶ <input type="text"/> <b>b</b> Less tax-exempt interest exp. ▶ <input type="text"/> <b>c</b> Bal. ▶ <input type="text"/>			<b>20c</b>		
<b>21</b> Charitable contributions . . . . .			<b>21</b>		
<b>22</b> Depreciation (attach Form 4562) . . . . .			<b>22</b>		
<b>23</b> Depletion . . . . .			<b>23</b>		
<b>24</b> Pension, profit-sharing, etc., plans . . . . .			<b>24</b>		
<b>25</b> Employee benefit programs . . . . .			<b>25</b>		
<b>26</b> Losses incurred (Schedule F, line 14) . . . . .			<b>26</b>		
<b>27</b> Additional deduction (attach Form 8816) . . . . .			<b>27</b>		
<b>28</b> Other capital losses (Schedule G, line 12, column (g)) . . . . .			<b>28</b>		
<b>29</b> Dividends to policyholders . . . . .			<b>29</b>		
<b>30</b> Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts . . . . .			<b>30</b>		
<b>31</b> Other deductions (see instructions) (attach statement) . . . . .			<b>31</b>		
<b>32</b> Total deductions. Add lines 15 through 31 . . . . .			<b>32</b>		
<b>33</b> <b>Subtotal.</b> Subtract line 32 from line 14 . . . . .			<b>33</b>		
<b>34a</b> Special deduction for section 833 organizations (Schedule H, line 6) . . . . .			<b>34a</b>		
<b>b</b> Deduction on account of special income and deduction accounts . . . . .			<b>34b</b>		
<b>c</b> Total. Add lines 34a and 34b . . . . .			<b>34c</b>		
<b>35</b> <b>Subtotal.</b> Subtract line 34c from line 33 . . . . .			<b>35</b>		
<b>36a</b> Dividends-received deduction (Schedule C, line 25) . . . . .			<b>36a</b>		
<b>b</b> Net operating loss deduction . . . . .			<b>36b</b>		
<b>c</b> Total. Add lines 36a and 36b . . . . .			<b>36c</b>		
<b>37</b> <b>Taxable income</b> (subtract line 36c from line 35). Enter here and on page 1, line 1 . . . . .			<b>37</b>		

**Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834** (see instructions)

		(a) Interest received	(b) Amortization of premium			
<b>Income</b>	<b>1a</b> Gross interest . . . . .	█	█			
	<b>b</b> Interest exempt under section 103 . . . . .	█	█			
	<b>c</b> Subtract line 1b from line 1a . . . . .					
	<b>d</b> Taxable interest. Subtract line 1c, column (b) from line 1c, column (a) . . . . .			<b>1d</b>		
<b>2</b> Dividends (Schedule C, line 14) . . . . .			<b>2</b>			
<b>3</b> Gross rents . . . . .			<b>3</b>			
<b>4</b> Gross royalties . . . . .			<b>4</b>			
<b>5</b> Gross income from a trade or business, other than an insurance business, and from Form 4797 . . . . .			<b>5</b>			
<b>6</b> Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C) . . . . .	█	<b>INCOME ADJUSTMENT</b>		<b>6</b>		
<b>7</b> Gain from Schedule D (Form 1120), line 18 . . . . .			<b>7</b>			
<b>8</b> Gross investment income. Add lines 1d through 7 . . . . .			<b>8</b>			
<b>Deductions</b>	<b>9</b> Real estate taxes . . . . .			<b>9</b>		
	<b>10</b> Other real estate expenses . . . . .			<b>10</b>		
	<b>11</b> Depreciation (attach Form 4562) . . . . .			<b>11</b>		
	<b>12</b> Depletion . . . . .			<b>12</b>		
	<b>13</b> Trade or business deductions as provided in section 834(c)(8) (attach statement) . . . . .			<b>13</b>		
	<b>14</b> Interest . . . . .			<b>14</b>		
	<b>15</b> Other capital losses (Schedule G, line 12, column (g)) . . . . .			<b>15</b>		
	<b>16</b> Total. Add lines 9 through 15 . . . . .			<b>16</b>		
	<b>17</b> Investment expenses (attach statement) . . . . .	█	<b>DP-PROD-ACTVTY-DED</b>		<b>17</b>	
	<b>18</b> Total deductions. Add lines 16 and 17 . . . . .		<b>DEDUCTION ADJUSTMENT</b>		<b>18</b>	
	<b>19</b> Subtract line 18 from line 8 . . . . .			<b>19</b>		
<b>20</b> Dividends-received deduction (Schedule C, line 25) . . . . .			<b>20</b>			
<b>21</b> Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2 . . . . .			<b>21</b>			

**Part II—Invested Assets Book Values**

(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year	(b) End of tax year		
<b>22</b>	Real estate . . . . .	█	█		
<b>23</b>	Mortgage loans . . . . .	█	█		
<b>24</b>	Collateral loans . . . . .	█	█		
<b>25</b>	Policy loans, including premium notes . . . . .	█	█		
<b>26</b>	Bonds of domestic corporations . . . . .	█	█		
<b>27</b>	Stock of domestic corporations . . . . .	█	█		
<b>28</b>	Government obligations, etc. . . . .	█	█		
<b>29</b>	Bank deposits bearing interest . . . . .	█	█		
<b>30</b>	Other interest-bearing assets (attach statement) . . . . .	█	█		
<b>31</b>	Total. Add lines 22 through 30 . . . . .	█	█		
<b>32</b>	Add columns (a) and (b), line 31 . . . . .			<b>32</b>	
<b>33</b>	Mean of invested assets for the tax year. Enter one-half of line 32 . . . . .			<b>33</b>	
<b>34</b>	Multiply line 33 by .0025 . . . . .			<b>34</b>	
<b>35</b>	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16 . . . . .	█		<b>35</b>	
<b>36</b>	Multiply line 33 by .0375 . . . . .	█		<b>36</b>	
<b>37</b>	Subtract line 36 from line 35. Do not enter less than zero . . . . .	█		<b>37</b>	
<b>38</b>	Multiply line 37 by .25 . . . . .			<b>38</b>	
<b>39</b>	Limitation on deduction for investment expenses. Add lines 34 and 38 . . . . .			<b>39</b>	

WHEN IDENTIFIABLE: █ COMPENSATION OF OFFICERS, █ SALARIES+WAGES, █ ESOP DIVS., █ RENT PAID, █ TAXES PAID, █ ADVERTISING, █ PENSION-PROFIT SHARING PLANS, █ CONTRIBUTIONS, █ EMPLOYEE BENEFIT PROGRAMS, █ TOTAL AMORTIZATION, █ BAD DEBTS, █ REPAIRS

<b>Schedule C Dividends and Special Deductions</b> (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
<b>Income</b>			
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		█
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		█
<b>3</b>	Dividends on debt-financed stock of domestic and foreign corporations		█
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities		█
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities		█
<b>6</b>	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs		█
<b>7</b>	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs		█
<b>8</b>	Dividends from wholly owned foreign subsidiaries and certain FSCs		█
<b>9</b>	Dividends from affiliated companies . . . █ <b>DIVIDEND AFFILIATED ADJUSTMENT</b>		█
<b>10</b>	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8		█
<b>11</b>	Income from controlled foreign corporations under subpart F (attach Forms 5471)		█
<b>12</b>	Foreign dividend gross-up (section 78)		█
<b>13</b>	Other dividends (attach statement) . . . █ <b>DIVIDENDS FROM CERTAIN FSC'S</b> █ <b>DIVIDENDS FROM IC-DISC</b>		█
<b>14</b>	<b>Total dividends.</b> Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies . . . █ <b>DIVIDEND ADJUSTMENT</b>		█
<b>Deduction</b>			
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
<b>15</b>	Multiply line 1 by 70%		
<b>16</b>	Multiply line 2 by 80%		
<b>17</b>	Deduction for line 3 (see instructions)		█
<b>18</b>	Multiply line 4 by 42%		
<b>19</b>	Multiply line 5 by 48%		
<b>20</b>	Multiply line 6 by 70%		
<b>21</b>	Multiply line 7 by 80%		
<b>22</b>	Enter the amount from line 8		
<b>23</b>	<b>Total.</b> Add lines 15 through 22. (See instructions for limitation.)		█
<b>24</b>	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10 . . . █ <b>SPECIAL DEDUCTION ADJ.</b>	█	
<b>25</b>	<b>Total deductions.</b> Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies		█

**Schedule E Premiums Earned—Section 832 (see instructions)**

<b>1</b>	Net premiums written . . . . .				<b>1</b>		
<b>2</b>	Unearned premiums on outstanding business at the end of the preceding tax year:						
<b>a</b>	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions) . . . . .	<b>2a</b>					
<b>b</b>	Enter 90% of unearned premiums attributable to insuring certain securities . . . . .	<b>2b</b>					
<b>c</b>	Discounted unearned premiums attributable to title insurance . . . . .	<b>2c</b>					
<b>d</b>	Enter 80% of all other unearned premiums (see instructions) . . . . .	<b>2d</b>					
<b>e</b>	Total. Add lines 2a through 2d . . . . .				<b>2e</b>		
<b>3</b>	<b>Total.</b> Add lines 1 and 2e . . . . .				<b>3</b>		
<b>4</b>	Unearned premiums on outstanding business at the end of the current tax year:						
<b>a</b>	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions) . . . . .	<b>4a</b>					
<b>b</b>	Enter 90% of unearned premiums attributable to insuring certain securities . . . . .	<b>4b</b>					
<b>c</b>	Discounted unearned premiums attributable to title insurance . . . . .	<b>4c</b>					
<b>d</b>	Enter 80% of all other unearned premiums (see instructions) . . . . .	<b>4d</b>					
<b>e</b>	<b>Total.</b> Add lines 4a through 4d . . . . .				<b>4e</b>		
<b>5</b>	Subtract line 4e from line 3 . . . . .				<b>5</b>		
<b>6</b>	Transitional adjustments under section 832(b)(7)(D) (see instructions) . . . . .				<b>6</b>		
<b>7</b>	<b>Premiums earned.</b> Add lines 5 and 6. Enter here and on Schedule A, line 1 . . . . .				<b>7</b>		

**Schedule F Losses Incurred—Section 832 (see instructions)**

<b>1</b>	Losses paid during the tax year (attach reconciliation to annual statement) . . . . .				<b>1</b>		
<b>2</b>	Balance outstanding at the end of the current tax year for:						
<b>a</b>	Unpaid losses on life insurance contracts . . . . .	<b>2a</b>					
<b>b</b>	Discounted unpaid losses . . . . .	<b>2b</b>					
<b>c</b>	<b>Total.</b> Add lines 2a and 2b . . . . .				<b>2c</b>		
<b>3</b>	Add lines 1 and 2c . . . . .				<b>3</b>		
<b>4</b>	Balance outstanding at the end of the preceding tax year for:						
<b>a</b>	Unpaid losses on life insurance contracts . . . . .	<b>4a</b>					
<b>b</b>	Discounted unpaid losses . . . . .	<b>4b</b>					
<b>c</b>	<b>Total.</b> Add lines 4a and 4b . . . . .				<b>4c</b>		
<b>5</b>	Subtract line 4c from line 3 . . . . .				<b>5</b>		
<b>6</b>	Estimated salvage and reinsurance recoverable at the end of the preceding tax year . . . . .				<b>6</b>		
<b>7</b>	Estimated salvage and reinsurance recoverable at the end of the current tax year . . . . .				<b>7</b>		
<b>8</b>	Losses incurred (line 5 plus line 6 less line 7) . . . . .				<b>8</b>		
<b>9</b>	Tax-exempt interest subject to section 832(b)(5)(B) . . . . .	<b>9</b>					
<b>10</b>	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24) . . . . .	<b>10</b>					
<b>11</b>	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F) . . . . .	<b>11</b>					
<b>12</b>	<b>Total.</b> Add lines 9, 10, and 11 . . . . .				<b>12</b>		
<b>13</b>	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15 . . . . .				<b>13</b>		
<b>14</b>	<b>Losses incurred deductible under section 832(c)(4).</b> Subtract line 13 from line 8. Enter here and on Schedule A, line 26 . . . . .				<b>14</b>		

**Schedule G Other Capital Losses** (see instructions)  
**(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)**

<b>1</b>	Dividends and similar distributions paid to policyholders . . . . .	<b>1</b>		
<b>2</b>	Losses paid . . . . .	<b>2</b>		
<b>3</b>	Expenses paid . . . . .	<b>3</b>		
<b>4</b>	Total. Add lines 1, 2, and 3 . . . . .	<b>4</b>		
<b>Note. Adjust lines 5 through 8 to cash method if necessary.</b>				
<b>5</b>	Interest received . . . . .	<b>5</b>		
<b>6</b>	Dividends-received (Schedule C, line 14) . . . . .	<b>6</b>		
<b>7</b>	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only) . . . . .	<b>7</b>		
<b>8</b>	Net premiums received . . . . .	<b>8</b>		
<b>9</b>	<b>Total.</b> Add lines 5 through 8 . . . . .	<b>9</b>		
<b>10</b>	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0- . . . . .	<b>10</b>		
<b>(a)</b>	Description of capital asset	<b>(b)</b>	Date acquired	<b>(c)</b> Gross sales price
<b>(d)</b>	Cost or other basis	<b>(e)</b>	Expense of sale	<b>(f)</b> Depreciation allowed (or allowable)
<b>(g)</b>	Loss ((d) plus (e) less the sum of (c) and (f))			
<b>11</b>				
<b>12</b>	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies) . . . . .			

**Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations** (see instructions)

<b>1</b>	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts . . . . .	<b>1</b>		
<b>2</b>	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts . . . . .	<b>2</b>		
<b>3</b>	<b>Total.</b> Add lines 1 and 2 . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by .25 . . . . .	<b>4</b>		
<b>5</b>	Beginning adjusted surplus . . . . .	<b>5</b>		
<b>6</b>	<b>Special deduction.</b> If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.) . . . . .	<b>6</b>		
<b>7</b>	Net operating loss deduction (Schedule A, line 36b) . . . . .	<b>7</b>		
<b>8</b>	Net exempt income:			
<b>a</b>	Adjusted tax-exempt income . . . . .	<b>8a</b>		
<b>b</b>	Adjusted dividends-received deduction . . . . .	<b>8b</b>		
<b>9</b>	Taxable income (Schedule A, line 37) . . . . .	<b>9</b>		
<b>10</b>	<b>Ending adjusted surplus.</b> Add lines 5 through 9 . . . . .	<b>10</b>		

**Schedule I Other Information** (see instructions)

		Yes	No			Yes	No
<b>1</b>	Check method of accounting:			<b>7</b>	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? . . . . .		
	<b>a</b> <input type="checkbox"/> Cash						
	<b>b</b> <input type="checkbox"/> Accrual						
	<b>c</b> <input type="checkbox"/> Other (specify) ▶ _____						
<b>2</b>	Check box for kind of company:			<b>8a</b>	Enter the total unpaid losses shown on the corporation's annual statement:		
	<b>a</b> <input type="checkbox"/> Mutual				<b>(1)</b> for the current tax year: \$ _____		
	<b>b</b> <input type="checkbox"/> Stock			<b>(2)</b> for the previous tax year: \$ _____			
<b>3</b>	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . .			<b>b</b>	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	If "Yes," attach a statement showing:				<b>(1)</b> for the current tax year: \$ _____		
	<b>(a)</b> name and employer identification number (EIN);			<b>(2)</b> for the previous tax year: \$ _____			
	<b>(b)</b> percentage owned; and <b>(c)</b> taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			<b>9</b>	Does the corporation discount any of the loss reserves shown on its annual statement? . . . . .		
<b>4</b>	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . .			<b>10</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		
	If "Yes," enter name and EIN of the parent corporation ▶ _____				<b>11</b>	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here . . . . . ▶	
	_____ PARENT EIN				If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
	_____ PARENT NAME			<b>12</b>	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . . ▶ \$ _____		
<b>5</b>	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) . . . . .			<b>13</b>	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP . . . . .		
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in <b>4</b> above.)				<b>14</b>	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)? . . . . .	
	Enter percentage owned ▶ _____				Enter:		
<b>6</b>	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:			<b>(a)</b> Section 833(c)(5)	\$ _____		
	<b>(a)</b> the total voting power of all classes of stock of the corporation entitled to vote, or <b>(b)</b> the total value of all classes of stock of the corporation? If "Yes," enter:			MLR numerator:	\$ _____		
	<b>(a)</b> Percentage owned ▶ _____ and <b>(b)</b> Owner's country ▶ _____			<b>(b)</b> Section 833(c)(5)	\$ _____		
	<b>(c)</b> The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ _____			MLR denominator:	% _____		
				<b>(c)</b> Section 833(c)(5) MLR:	% _____		

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)

Table with columns: Assets, Liabilities and Shareholders' Equity, Beginning of tax year (a, b), End of tax year (c, d). Rows include Cash, Trade notes and accounts receivable, Inventories, etc.

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—See instructions.

Table with columns: Net income (loss) per books, Income recorded on books this year not included in this return (itemize), Deductions in this tax return not charged against book income this year (itemize), etc.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

Table with columns: Balance at beginning of year, Net income (loss) per books, Other increases (itemize), Distributions (Cash, Stock, Property), Other decreases (itemize), etc.

SCHEDULE M-3 (Form 1120-PC)

Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of \$10 Million or More

OMB No. 1545-0123

2015

Department of the Treasury Internal Revenue Service

Attach to Form 1120-PC.

Information about Schedule M-3 (Form 1120-PC) and its separate instructions is at www.irs.gov/form1120pc.

Check applicable box(es):

- (1) Non-consolidated return (2) Consolidated return (Form 1120-PC only) (3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

Name of corporation (common parent, if consolidated return)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year? 1b Did the corporation prepare a certified audited non-tax-basis income statement for that period? 1c Did the corporation prepare a non-tax-basis income statement for that period? 2a Enter the income statement period: Beginning Ending 2b Has the corporation's income statement been restated for the income statement period on line 2a? 2c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a? 3a Is any of the corporation's voting common stock publicly traded? 3b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 3c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

Table with 2 columns: Description and Amount. Rows include 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1; 5a Net income from nonincludible foreign entities; 6a Net income from nonincludible U.S. entities; 7a Net income (loss) of other includible foreign disregarded entities; 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities; 9 Adjustment to reconcile income statement period to tax year; 10a Intercompany dividend adjustments to reconcile to line 11; 10b Other statutory accounting adjustments to reconcile to line 11; 10c Other adjustments to reconcile to amount on line 11; 11 Net income (loss) per income statement of includible corporations.

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

Table with 2 columns: Total Assets and Total Liabilities. Rows include a Included on Part I, line 4; b Removed on Part I, line 5; c Removed on Part I, line 6; d Included on Part I, line 7.

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return** (see instructions)

		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>Income (Loss) Items</b> (Attach statements for lines 1 through 11)					
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed . . . . .				
3	Subpart F, QEF, and similar income inclusions . . . . .				
4	Section 78 gross-up . . . . .				
5	Gross foreign distributions previously taxed . . . . .				
6	Income (loss) from equity method U.S. corporations . . . . .				
7	U.S. dividends not eliminated in tax consolidation . . . . .				
8	Minority interest for includible corporations . . . . .				
9	Income (loss) from U.S. partnerships . . . . .				
10	Income (loss) from foreign partnerships . . . . .				
11	Income (loss) from other pass-through entities . . . . .				
12	Items relating to reportable transactions (attach statement) . . . . .				
13	Interest income (attach Form 8916-A) . . . . .				
14	Hedging transactions . . . . .				
15	Mark-to-market income (loss) . . . . .				
16	Premium income (attach statement) . . . . .				
17	Sale versus lease (for sellers and/or lessors) . . . . .				
18	Section 481(a) adjustments . . . . .				
19	Income from a special loss discount account . . . . .				
20	Income recognition from long-term contracts . . . . .				
21	Original issue discount and other imputed interest . . . . .				
22	Reserved for future use . . . . .				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities . . . . .				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .				
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
e	Abandonment losses . . . . .				
f	Worthless stock losses (attach statement) . . . . .				
g	Other gain/loss on disposition of assets . . . . .				
24	Capital loss limitation and carryforward used . . . . .				
25	Other income (loss) items with differences (attach statement)				
26	<b>Total income (loss) items.</b> Combine lines 1 through 25				
27	<b>Total expense/deduction items</b> (from Part III, line 41)				
28	Other items with no differences . . . . .				
29a	Mixed groups, see instructions. All others, combine lines 26 through 28 . . . . .				
b	1120 subgroup reconciliation totals . . . . .				
c	Life insurance subgroup reconciliation totals . . . . .				
30	<b>Reconciliation totals.</b> Combine lines 29a through 29c				

**Note.** Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120-PC group (7) <input type="checkbox"/> 1120-PC eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

**Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .				
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .				
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Foreign withholding taxes . . . . .				
8 Stock option expense . . . . .				
9 Other equity-based compensation . . . . .				
10 Meals and entertainment . . . . .				
11 Fines and penalties . . . . .				
12 Judgments, damages, awards, and similar costs . . . . .				
13 Parachute payments . . . . .				
14 Compensation with section 162(m) limitation . . . . .				
15 Pension and profit-sharing . . . . .				
16 Other post-retirement benefits . . . . .				
17 Deferred compensation . . . . .				
18 Charitable contribution of cash and tangible property . . . . .				
19 Charitable contribution of intangible property . . . . .				
20 Charitable contribution limitation/carryforward . . . . .				
21 Write-off of premium receivables . . . . .				
22 Guarantee fund assessments . . . . .				
23 Current year acquisition or reorganization investment banking fees . . . . .				
24 Current year acquisition or reorganization legal and accounting fees . . . . .				
25 Current year acquisition/reorganization other costs . . . . .				
26 Amortization of acquisition, reorganization, and start-up costs . . . . .				
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions . . . . .				
28 Other amortization or impairment write-offs . . . . .				
29 Discounting of unpaid losses (section 846) (attach statement) . . . . .				
30 Reduction of loss deduction (section 832(b)(5)(B)) . . . . .				
31 Depreciation . . . . .				
32 Bad debt expense and/or agency balances written off . . . . .				
33 Deduction from a special loss discount account . . . . .				
34 Corporate owned life insurance premiums . . . . .				
35 Purchase versus lease (for purchasers and/or lessees) . . . . .				
36 Interest expense (attach Form 8916-A) . . . . .				
37 Domestic production activities deduction . . . . .				
38 Research and development costs . . . . .				
39 Section 118 exclusion (attach statement) . . . . .				
40 Other expense/deduction items with differences (attach statement) . . . . .				
41 <b>Total expense/deduction items.</b> Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .				

PRIOR YEAR EIN

MERGE EIN

Form 1120-REIT

U.S. Income Tax Return for Real Estate Investment Trusts

OMB No. 1545-0123

For calendar year 2015 or tax year beginning , 2015, ending , 2015

2015

Department of the Treasury Internal Revenue Service

Information about Form 1120-REIT and its instructions is available at www.irs.gov/form1120reit.

Header section containing fields for Year of REIT status election, Name, Employer identification number, Date REIT established, Total assets, PBA code, SOI industry code, and Accounting Period Indicator.

Part I - Real Estate Investment Trust Taxable Income (see instructions) Income (EXCLUDING income required to be reported in Part II or Part IV)

Table with 8 rows for income items: Dividends, Interest, Gross rents from real property, Other gross rents, Capital gain net income, Net gain or (loss) from Form 4797, Other income, and Total income.

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

Table with 21 rows for deduction items: Compensation of officers, Salaries and wages, Repairs and maintenance, Bad debts, Rents, Taxes and licenses, Interest, Depreciation, Advertising, Other deductions, Total deductions, and Less: a Net operating loss deduction, b Total deduction for dividends paid, c Section 857(b)(2)(E) deduction.

Tax and Payments

Table with 8 rows for tax and payment items: Real estate investment trust taxable income, Total tax, Payments (2014 overpayment, 2015 estimated tax, 2015 refund, Tax deposited, Credits, Refundable credit, Estimated tax penalty, Tax due, Overpayment, and Enter amount of line 27).

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.

Signature section with fields for Signature of officer, Date, and Title.

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

Paid Preparer Use Only section with fields for Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, and Firm's address.

**Part II—Tax on Net Income From Foreclosure Property** (Section 856(e)) (see instructions)

<b>1</b>	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)				<b>1</b>		
<b>2</b>	Gross income from foreclosure property (see instructions—attach statement)				<b>2</b>		
<b>3</b>	Total income from foreclosure property. Add lines 1 and 2				<b>3</b>		
<b>4</b>	Deductions directly connected with the production of income shown on line 3 (attach statement)				<b>4</b>		
<b>5</b>	Net income from foreclosure property. Subtract line 4 from line 3				<b>5</b>		
<b>6</b>	<b>Tax on net income from foreclosure property.</b> Multiply line 5 by 35%. Enter here and on Schedule J, line 2b				<b>6</b>		

**Part III—Tax for Failure To Meet Certain Source-of-Income Requirements** (Section 857(b)(5)) (see instructions)

<b>1a</b>	Enter total income from Part I, line 8	<b>1a</b>					
<b>b</b>	Enter total income from foreclosure property from Part II, line 3	<b>1b</b>					
<b>c</b>	Total. Add lines 1a and 1b				<b>1c</b>		
<b>2a</b>	Enter income from hedging transactions referred to in section 856(c)(5)(G)	<b>2a</b>					
<b>b</b>	Subtract line 2a from line 1c	<b>2b</b>					
<b>c</b>	Multiply line 2b by 95%				<b>2c</b>		
<b>3</b>	Enter income on line 1c from sources referred to in section 856(c)(2)				<b>3</b>		
<b>4</b>	Subtract line 3 from line 2c. (If zero or less, enter -0-.)				<b>4</b>		
<b>5</b>	Multiply line 1c by 75%				<b>5</b>		
<b>6</b>	Enter income on line 1c from sources referred to in section 856(c)(3)				<b>6</b>		
<b>7</b>	Subtract line 6 from line 5. (If zero or less, enter -0-.)				<b>7</b>		
<b>8</b>	Enter the greater of line 4 or line 7. <b>(If line 8 is zero, do not complete the rest of Part III.)</b>				<b>8</b>		
<b>9</b>	Enter the amount from Part I, line 20				<b>9</b>		
<b>10</b>	Enter the net capital gain from Schedule D (Form 1120), line 17				<b>10</b>		
<b>11</b>	Subtract line 10 from line 9				<b>11</b>		
<b>12a</b>	Enter total income from Part I, line 8	<b>12a</b>					
<b>b</b>	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	<b>12b</b>					
<b>c</b>	Add lines 12a and 12b				<b>12c</b>		
<b>13</b>	Enter capital gain net income from Part I, line 5				<b>13</b>		
<b>14</b>	Subtract line 13 from line 12c				<b>14</b>		
<b>15</b>	Divide line 11 by line 14. Carry the result to five decimal places				<b>15</b>		
<b>16</b>	<b>Section 857(b)(5) tax.</b> Multiply line 8 by line 15. Enter here and on Schedule J, line 2c				<b>16</b>		

**Part IV—Tax on Net Income From Prohibited Transactions** (see instructions)

<b>1</b>	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)				<b>1</b>		
<b>2</b>	Deductions directly connected with the production of income shown on line 1				<b>2</b>		
<b>3</b>	<b>Tax on net income from prohibited transactions.</b> Subtract line 2 from line 1. Enter here and on Schedule J, line 2d				<b>3</b>		

**Schedule A Deduction for Dividends Paid** (see instructions)

<b>1</b>	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860				<b>1</b>		
<b>2</b>	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year				<b>2</b>		
<b>3</b>	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)				<b>3</b>		
<b>4</b>	Consent dividends (attach Forms 972 and 973)				<b>4</b>		
<b>5</b>	Deficiency dividends (section 860) (Attach Form 976)				<b>5</b>		
<b>6</b>	Total dividends paid. Add lines 1 through 5				<b>6</b>		
<b>7</b>	<b>Total deduction for dividends paid.</b> If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1				<b>7</b>		

**Schedule J Tax Computation** (see instructions)

<b>1</b>	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ▶ <input checked="" type="checkbox"/>			
<b>Important:</b> Members of a controlled group, see instructions.				
<b>2a</b>	Tax on REIT taxable income . . . . .	<input checked="" type="checkbox"/>	<b>INCOME TAX ADJUSTMENT.</b>	<b>2a</b>
<b>b</b>	Tax from Part II, line 6 . . . . .			<b>2b</b>
<b>c</b>	Tax from Part III, line 16 . . . . .			<b>2c</b>
<b>d</b>	Tax from Part IV, line 3 . . . . .			<b>2d</b>
<b>e</b>	Tax imposed under section 857(b)(7)(A) (see instructions) . . . . .			<b>2e</b>
<b>f</b>	Tax imposed under sections <input type="checkbox"/> 856(c)(7) and <input type="checkbox"/> 856(g)(5) . . . . .			<b>2f</b>
<b>g</b>	Alternative minimum tax (attach Form 4626) . . . . .			<b>2g</b>
<b>h</b>	<b>Income tax.</b> Add lines 2a through 2g . . . . .			<b>2h</b>
<b>3a</b>	Foreign tax credit (attach Form 1118) <input checked="" type="checkbox"/> <b>FOREIGN TAX CREDIT ADJ</b>	<input checked="" type="checkbox"/>		<b>3a</b>
<b>b</b>	Credit from Form 8834 (see instructions) . . . . .			<b>3b</b>
<b>c</b>	General business credit (attach Form 3800) . . . . .			<b>3c</b>
<b>d</b>	Other credits (attach statement—see instructions) . . . . .			<b>3d</b>
<b>e</b>	<b>Total credits.</b> Add lines 3a through 3d . . . . .			<b>3e</b>
<b>4</b>	Subtract line 3e from line 2h . . . . .			<b>4</b>
<b>5</b>	Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .			<b>5</b>
<b>6</b>	Other taxes. Check if from: <input checked="" type="checkbox"/> Form 4255 <input checked="" type="checkbox"/> Form 8611 <input checked="" type="checkbox"/> Other (attach statement) . . . . .			<b>6</b>
<b>7</b>	<b>Total tax.</b> Add lines 4 through 6. Enter here and on line 23, page 1 <input checked="" type="checkbox"/> <b>ADJUSTMENT TO TOTAL TAX</b> . . . . .			<b>7</b>

**Schedule K Other Information** (see instructions)

<b>1</b>	Check method of accounting:	Yes	No	<b>5</b>	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	Yes	No
<b>a</b>	<input type="checkbox"/> Cash <input checked="" type="checkbox"/>				(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter: . . . . .		
<b>b</b>	<input type="checkbox"/> Accrual <input checked="" type="checkbox"/>			<b>a</b>	Percentage owned ▶ <input checked="" type="checkbox"/>		
<b>c</b>	<input type="checkbox"/> Other (specify) ▶ _____			<b>b</b>	Owner's country ▶ _____		
<b>2</b>	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . .			<b>c</b>	The REIT may have to file Form 5472. Enter number of Forms 5472 attached ▶ <input checked="" type="checkbox"/>		
	If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			<b>6</b>	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.) . . . . . <input checked="" type="checkbox"/>		
<b>3</b>	Is the REIT a subsidiary in a parent-subsidiary controlled group? . . . . .				If "Yes," file Form 5452.		
	If "Yes," enter the name and EIN of the parent corporation ▶ _____			<b>7</b>	Check this box if the REIT issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/>		
	_____ PARENT EIN				If so, the REIT may have to file Form 8281.		
	_____ PARENT NAME			<b>8</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ <input checked="" type="checkbox"/>		
<b>4</b>	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).) . . . . . <input checked="" type="checkbox"/>			<b>9</b>	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ \$ <input checked="" type="checkbox"/>		
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶ <input checked="" type="checkbox"/>						

**RECAPTURE TAXES FROM:**  **INDIAN EMPLOYMENT CREDIT**  **QUALIFIED ELECTRIC VEHICLE CREDIT** Form **1120-REIT** (2015)  
 **F8865-IND**  **NUM-F8865**

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	U.S. government obligations . . . . .				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders . . . . .				
7	Mortgage and real estate loans . . . . .				
8	Other investments (attach statement) . . . . .				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation . . . . .	( )		( )	
10	Land (net of any amortization) . . . . .				
11a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
12	Other assets (attach statement) <b>ASSET ADJUSTMENT END OF YEAR</b>				
13	Total assets . . . . .				
<b>Liabilities and Shareholder's Equity</b>					
14	Accounts payable . . . . .				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders . . . . .				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement) . . . . .				
20	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .				
21	Additional paid-in capital . . . . .				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated . . . . .				
24	Adjustments to shareholders' equity (see instructions—attach statement) . . . . .				
25	Less cost of treasury stock <b>LIABILITY ADJUSTMENT END OF YEAR</b> )			( )	
26	Total liabilities and shareholders' equity				

<b>Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return</b> (see instructions)			
1	Net income (loss) per books . . . . .		
2a	Federal income tax \$		
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ ( )		
c	Balance . . . . . ▶		
3	Excess of capital losses over capital gains		
4	Income subject to tax not recorded on books this year (itemize):		
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation . . . \$		
b	Section 4981 tax . . . \$		
c	Travel and entertainment \$		
6	Add lines 1 through 5 . . . . .		
7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$		
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation . . . \$		
b	Net operating loss deduction (line 21a, page 1) \$		
c	Deduction for dividends paid (line 21b, page 1) \$		
9	Net income from foreclosure property		
10	Net income from prohibited transactions		
11	Add lines 7 through 10 . . . . .		
12	REIT taxable income (line 22, page 1)— line 6 less line 11 . . . . .		

<b>Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)</b>			
1	Balance at beginning of year . . . . .		
2	Net income (loss) per books . . . . .		
3	Other increases (itemize):		
	-----		
	-----		
4	Add lines 1, 2, and 3 . . . . .		
5	Distributions: a Cash . . . . .		
	b Stock . . . . .		
	c Property . . . . .		
6	Other decreases (itemize):		
7	Add lines 5 and 6 . . . . .		
8	Balance at end of year (line 4 less line 7)		

PRIOR YEAR EIN

MERGE EIN

Form 1120-RIC

U.S. Income Tax Return for Regulated Investment Companies

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

For calendar year 2015 or tax year beginning , 2015, and ending , 20

2015

Information about Form 1120-RIC and its instructions is at www.irs.gov/form1120ric.

Header section containing fields for Year of RIC status election, Name of fund, Employer identification number, Date fund was established, Number, street, and room or suite no., Total assets, City or town, state, and ZIP code, Accounting Period Indicator, and checkboxes for Final return, Name change, Address change, Amended return, and Personal holding company.

Part I—Investment Company Taxable Income (see instructions) SOI INDUSTRY CODE PBA CODE

Main table with 25 rows for Income (Dividends, Interest, Net foreign currency gain, etc.) and Deductions (Compensation of officers, Salaries and wages, Rents, etc.). Includes sub-rows 25a and 25b for 'Less' amounts.

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

Paid Preparer Use Only section with fields for Preparer's name, signature, date, firm's name, address, EIN, and phone number.

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

Part I—Investment Company Taxable Income (see instructions) continued

Table with 26 rows for Part I, including sections for Tax and Payments (26-32) and Tax Payment Adjustment (29-30). Rows include Investment company taxable income, Total tax, 2014 overpayment, 2015 estimated tax payments, Less 2015 refund, Tax deposited, Credit for tax paid, Credit for federal tax paid, Refundable credits, Estimated tax penalty, Amount owed, Overpayment, and Credited to 2016 estimated tax.

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

Table with 4 rows for Part II, including Net capital gain from Schedule D, Capital gain dividends from Schedule A, Amount subject to tax, and Capital gains tax.

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

Table for Schedule A with 8 rows and 2 columns: (a) Ordinary dividends and (b) Capital gain dividends. Rows include Dividends paid (other than dividends paid after the end of the tax year), Dividends paid in the 12-month period following the close of the tax year, Dividends declared in October, November, or December, Consent dividends, Deficiency dividends, Foreign tax paid deduction, Credits from tax credit bonds, and Deduction for dividends paid.

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

Table for Schedule B with 5 rows. Row 1 is a question about fund qualification. Rows 2-5 are for Amount of interest excludible, Amounts disallowed as deductions, Net income from tax-exempt obligations, and Amount of line 4 designated as exempt-interest dividends.

Schedule J Tax Computation (see instructions)

Table for Schedule J with 7 rows. Row 1 is a question about controlled group. Rows 2a-2d are for Tax on investment company taxable income, Tax on undistributed net capital gain, Tax imposed under sections 851(d)(2) and 851(i), and Alternative minimum tax. Rows 3a-3d are for Foreign tax credit, Credit from Form 8834, General business credit, and Other credits. Row 3e is Total credits. Row 4 is Subtract line 3e from line 2e. Row 5 is Personal holding company tax. Row 6 is Other taxes. Row 7 is Total tax.

RECAPTURE TAXES FROM LINE 6 "OTHER": INDIAN EMPLOYMENT CREDIT QUALIFIED ELECTRIC VEHICLE CREDIT Form 1120-RIC (2015)
RECAPTURE TAXES FROM LINE 6 "FORM 4255": LOW INCOME HOUSING CREDIT INVESTMENT CREDIT

**Schedule K Other Information** (see instructions)

Yes No

- 1 Check method of accounting:
  - a  Cash
  - b  Accrual
  - c  Other (specify) ▶ .....
  
- 2 At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)
 

If "Yes," attach a statement showing (a) name and identification number, (b) percentage owned, and (c) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.
  
- 3 Is the RIC a subsidiary in a parent-subsidiary controlled group? . . . . .
 

If "Yes," enter the employer identification number and the name of the parent corporation ▶

PARENT EIN  PARENT NAME
  
- 4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) 

If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶
  
- 5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:
  - a The total voting power of all classes of stock of the fund entitled to vote or
  - b The total value of all classes of stock of the fund?

If "Yes," enter:

  - (1) Percentage owned ▶
  - (2) Owner's country ▶

The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶
  
- 6 During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) 

If "Yes," file Form 5452.
  
- 7 Check this box if the fund issued publicly offered debt instruments with original issue discount . . . . . ▶ 

If checked, the fund may have to file Form 8281.
  
- 8 Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$
  
- 9 If this return is being filed for a series fund (as defined in section 851(g)(2)), enter
  - a The name of the regulated investment company in which the fund is a series ▶ .....
  - b The date the regulated investment company was incorporated or organized ▶ .....
  
- 10a **Section 853 election.** Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements . . . . . ▶ 
  - b **Section 852(g) election.** Check this box if the fund meets the requirements of section 852(g) and elects the application of section 853 without regards to the requirement of section 853(a)(1). See the instructions for additional details and requirements . . . . . ▶
  
- 11 **Section 853A election.** Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) . . . . . ▶
  
- 12 **Section 852(b)(8) election.** Check this box if, for purposes of computing taxable income, the fund elects under Section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year . . . . . ▶ 

If the election is made, enter the amounts deferred:

  - a Post-October capital loss ▶ .....
  - b Late-year ordinary loss ▶ .....

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	U.S. government obligations . . . . .				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement) . . . . .				
6	Loans to shareholders . . . . .				
7	Mortgage and real estate loans . . . . .				
8	Other investments (attach statement) . . . . .				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation . . . . .	( )		( )	
10	Land (net of any amortization) . . . . .				
11a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
12	Other assets (attach statement) <b>ASSET ADJUSTMENT END OF YEAR</b>				
13	<b>Total assets</b> . . . . .				
<b>Liabilities and Shareholder's Equity</b>					
14	Accounts payable . . . . .				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders . . . . .				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement) . . . . .				
20	Capital stock . . . . .				
21	Additional paid-in capital . . . . .				
22	Retained earnings - Appropriated (attach statement)				
23	Retained earnings - Unappropriated . . . . .				
24	Adjustments to shareholders' equity (attach statement)				
25	Less cost of treasury stock <b>LIABILITY ADJUSTMENT END OF YEAR</b>				
26	<b>Total liabilities and shareholders' equity</b>				

**Note:** The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

<b>Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return</b> (see instructions)			
1	Net income (loss) per books . . . . .		
2	Federal income tax (less built-in gains tax)		
3	Excess of capital losses over capital gain		
4	Income subject to tax not recorded on books this year (itemize):		
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation . . . \$		
b	Expenses allocable to tax-exempt interest income . . . \$		
c	Section 4982 tax . . . \$		
d	Travel and entertainment \$		
6	Add lines 1 through 5 . . . . .		
7	Income recorded on books this year not included on this return (itemize):		
	Tax-exempt interest \$		
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation . . . \$		
b	Deduction for dividends paid (line 25a, Part I) . . . \$		
9	Net capital gain from Form 2438, line 9a		
10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-		
11	Add line 7 through 10 . . . . .		
12	Investment company taxable income (line 26, Part I)-line 6 less line 11 . . . . .		

<b>Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)</b>			
1	Balance at beginning of year . . . . .		
2	Net income (loss) per books . . . . .		
3	Other increases (itemize):		
4	Add lines 1, 2, and 3 . . . . .		
5	Distributions:		
	a Cash . . . . .		
	b Stock . . . . .		
	c Property . . . . .		
6	Other decreases (itemize):		
7	Add lines 5 and 6 . . . . .		
8	Balance at end of year (line 4 less line 7)		

MERGE EIN

PRIOR YEAR EIN

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

2015

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For calendar year 2015 or tax year beginning , 2015, ending , 20

Header section containing: A S election effective date, B Business activity code number, C Check if Sch. M-3 attached, D Employer identification number, E Date incorporated, F Total assets, G Is the corporation electing to be an S corporation, H Check if: (1) Final return, (2) Name change, (3) Address change, (4) Amended return, (5) Election termination or revocation, I Enter the number of shareholders.

Accounting Period Indicator or business income and expenses on lines 1a through 21. See the instructions for more information.

Main table with columns for Income (1a-6), Deductions (7-21), and Tax and Payments (22a-27). Includes sub-columns for adjustments and totals.

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

Sign Here

Signature of officer, Date, Title

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

Paid Preparer Use Only section: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form 1120S (2015)

Schedule B Other Information (see instructions)

1 Check accounting method: a [ ] Cash b [ ] Accrual c [ ] Other (specify)
2 See the instructions and enter the: a Business activity b Product or service
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person?
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation?

Table with 5 columns: (i) Name of Corporation, (ii) Employer Identification Number (if any), (iii) Country of Incorporation, (iv) Percentage of Stock Owned, (v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

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

Table with 5 columns: (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 a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock (ii) Total shares of non-restricted stock

b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year (ii) Total shares of stock outstanding if all instruments were executed

6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?

7 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions)

9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$

10 Does the corporation satisfy both of the following conditions? Earnings & Profits Code

a The corporation's total receipts (see instructions) for the tax year were less than \$250,000

b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.

11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$

12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions

13 a Did the corporation make any payments in 2015 that would require it to file Form(s) 1099?

b If "Yes," did the corporation file or will it file required Forms 1099?

<b>Schedule K Shareholders' Pro Rata Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 21) . . . . .	<b>1</b>	
	<b>2</b> Net rental real estate income (loss) (attach Form 8825) . . . . .	<b>2</b>	
	<b>3a</b> Other gross rental income (loss) . . . . .	<b>3a</b>	
	<b>b</b> Expenses from other rental activities (attach statement) . . . . .	<b>3b</b>	
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a . . . . .	<b>3c</b>	
	<b>4</b> Interest income . . . . .	<b>4</b>	
	<b>5</b> Dividends: <b>a</b> Ordinary dividends . . . . .	<b>5a</b>	
	<b>b</b> Qualified dividends . . . . .	<b>5b</b>	
	<b>6</b> Royalties . . . . .	<b>6</b>	
	<b>7</b> Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . .	<b>7</b>	
<b>Deductions</b>	<b>8a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . .	<b>8a</b>	
	<b>b</b> Collectibles (28%) gain (loss) . . . . .	<b>8b</b>	
	<b>c</b> Unrecaptured section 1250 gain (attach statement) . . . . .	<b>8c</b>	
	<b>9</b> Net section 1231 gain (loss) (attach Form 4797) . . . . .	<b>9</b>	
	<b>10</b> Other income (loss) (see instructions) . . . . . Type ▶	<b>10</b>	
	<b>11</b> Section 179 deduction (attach Form 4562) . . . . .	<b>11</b>	
	<b>12a</b> Charitable contributions . . . . .	<b>12a</b>	
	<b>b</b> Investment interest expense . . . . .	<b>12b</b>	
	<b>c</b> Section 59(e)(2) expenditures <b>(1)</b> Type ▶ . . . . . <b>(2)</b> Amount ▶	<b>12c(2)</b>	
	<b>d</b> Other deductions (see instructions) . . . . . Type ▶	<b>12d</b>	
<b>Credits</b>	<b>13a</b> Low-income housing credit (section 42(j)(5)) . . . . .	<b>13a</b>	
	<b>b</b> Low-income housing credit (other) . . . . .	<b>13b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) . . . . .	<b>13c</b>	
	<b>d</b> Other rental real estate credits (see instructions) Type ▶	<b>13d</b>	
	<b>e</b> Other rental credits (see instructions) . . . . . Type ▶	<b>13e</b>	
	<b>f</b> Biofuel producer credit (attach Form 6478) . . . . .	<b>13f</b>	
	<b>g</b> Other credits (see instructions) . . . . . Type ▶	<b>13g</b>	
<b>Foreign Transactions</b>	<b>14a</b> Name of country or U.S. possession ▶		
	<b>b</b> Gross income from all sources . . . . .	<b>14b</b>	
	<b>c</b> Gross income sourced at shareholder level . . . . .	<b>14c</b>	
	Foreign gross income sourced at corporate level . . . . .		
	<b>d</b> Passive category . . . . .	<b>14d</b>	
	<b>e</b> General category . . . . .	<b>14e</b>	
	<b>f</b> Other (attach statement) . . . . .	<b>14f</b>	
	Deductions allocated and apportioned at shareholder level . . . . .		
	<b>g</b> Interest expense . . . . .	<b>14g</b>	
	<b>h</b> Other . . . . .	<b>14h</b>	
	Deductions allocated and apportioned at corporate level to foreign source income . . . . .		
	<b>i</b> Passive category . . . . .	<b>14i</b>	
	<b>j</b> General category . . . . .	<b>14j</b>	
	<b>k</b> Other (attach statement) . . . . .	<b>14k</b>	
Other information . . . . .			
<b>l</b> Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>14l</b>		
<b>m</b> Reduction in taxes available for credit (attach statement) . . . . .	<b>14m</b>		
<b>n</b> Other foreign tax information (attach statement) . . . . .			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b> Post-1986 depreciation adjustment . . . . .	<b>15a</b>	
	<b>b</b> Adjusted gain or loss . . . . .	<b>15b</b>	
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>15c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income . . . . .	<b>15d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions . . . . .	<b>15e</b>	
	<b>f</b> Other AMT items (attach statement) . . . . .	<b>15f</b>	
<b>Items Affecting Shareholder Basis</b>	<b>16a</b> Tax-exempt interest income . . . . .	<b>16a</b>	
	<b>b</b> Other tax-exempt income . . . . .	<b>16b</b>	
	<b>c</b> Nondeductible expenses . . . . .	<b>16c</b>	
	<b>d</b> Distributions (attach statement if required) (see instructions) . . . . .	<b>16d</b>	
	<b>e</b> Repayment of loans from shareholders . . . . .	<b>16e</b>	

<b>Schedule K Shareholders' Pro Rata Share Items (continued)</b>		<b>Total amount</b>	
<b>Other Information</b>	<b>17a</b> Investment income . . . . .	<b>17a</b>	[Red]
	<b>b</b> Investment expenses . . . . .	<b>17b</b>	[Red]
	<b>c</b> Dividend distributions paid from accumulated earnings and profits . . . . .	<b>17c</b>	[Red]
	<b>d</b> Other items and amounts (attach statement)		
<b>Reconciliation</b>	<b>18</b> <b>Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14!	<b>18</b>	[Red]

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
<b>1</b>	Cash . . . . .				[Red]
<b>2a</b>	Trade notes and accounts receivable . . . . .			[Red]	
<b>b</b>	Less allowance for bad debts . . . . .	( [Red] )		( [Red] )	
<b>3</b>	Inventories . . . . .		[Red]		[Red]
<b>4</b>	U.S. government obligations . . . . .				
<b>5</b>	Tax-exempt securities (see instructions) . . . . .		[Red]		
<b>6</b>	Other current assets (attach statement) . . . . .				
<b>7</b>	Loans to shareholders . . . . .				
<b>8</b>	Mortgage and real estate loans . . . . .				
<b>9</b>	Other investments (attach statement) . . . . .				
<b>10a</b>	Buildings and other depreciable assets . . . . .			[Red]	[Red]
<b>b</b>	Less accumulated depreciation . . . . .	( )		( [Red] )	
<b>11a</b>	Depletable assets . . . . .			[Red]	[Red]
<b>b</b>	Less accumulated depletion . . . . .	( )		( [Red] )	
<b>12</b>	Land (net of any amortization) . . . . .				[Red]
<b>13a</b>	Intangible assets (amortizable only) . . . . .			[Red]	[Red]
<b>b</b>	Less accumulated amortization . . . . .	( )		( [Red] )	
<b>14</b>	Other assets (attach statement) . . . . .				
<b>15</b>	<b>Total assets</b> [Red] <b>ASSET ADJUSTMENT, END OF YEAR</b>		[Red]		[Red]
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b>	Accounts payable . . . . .				[Red]
<b>17</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .				
<b>18</b>	Other current liabilities (attach statement) . . . . .				
<b>19</b>	Loans from shareholders . . . . .				
<b>20</b>	Mortgages, notes, bonds payable in 1 year or more . . . . .				
<b>21</b>	Other liabilities (attach statement) . . . . .				
<b>22</b>	Capital stock . . . . .				
<b>23</b>	Additional paid-in capital . . . . .				
<b>24</b>	Retained earnings . . . . .		[Red]		
<b>25</b>	Adjustments to shareholders' equity (attach statement) . . . . .				
<b>26</b>	Less cost of treasury stock [Red] <b>LIABILITY ADJUSTMENT END OF YEAR</b>	( )		( )	
<b>27</b>	<b>Total liabilities and shareholders' equity</b> . . . . .				[Red]

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

**Note:** The corporation may be required to file Schedule M-3 (see instructions)

<p><b>1</b> Net income (loss) per books . . . . .</p> <p><b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____</p> <p><b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):</p> <p><b>a</b> Depreciation \$ _____</p> <p><b>b</b> Travel and entertainment \$ _____</p> <p><b>4</b> Add lines 1 through 3 . . . . .</p>	<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p><b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):</p> <p><b>a</b> Tax-exempt interest \$ _____</p> <p><b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):</p> <p><b>a</b> Depreciation \$ _____</p> <p><b>7</b> Add lines 5 and 6 . . . . .</p> <p><b>8</b> Income (loss) (Schedule K, line 18). Line 4 less line 7</p>	<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
<b>1</b> Balance at beginning of tax year . . . . .			
<b>2</b> Ordinary income from page 1, line 21 . . . . .			
<b>3</b> Other additions . . . . .			
<b>4</b> Loss from page 1, line 21 . . . . .	( _____ )	( _____ )	
<b>5</b> Other reductions . . . . .	( _____ )	( _____ )	
<b>6</b> Combine lines 1 through 5 . . . . .			
<b>7</b> Distributions other than dividend distributions	_____	_____	_____
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6			

**SCHEDULE D  
(Form 1120S)**

**Capital Gains and Losses and Built-in Gains**

OMB No. 1545-0123

▶ Attach to Form 1120S.

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

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/form1120s](http://www.irs.gov/form1120s).

**2015**

Department of the Treasury  
Internal Revenue Service

Name

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 the 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)
<b>1a</b> 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 . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	
<b>6</b> Tax on short-term capital gain included on line 23 below . . . . .			<b>6</b> ( )	
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10 . . . . .			<b>7</b>	

**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 the 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)
<b>8a</b> 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 . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>11</b>	
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>12</b>	
<b>13</b> Capital gain distributions (see instructions) . . . . .			<b>13</b>	
<b>14</b> Tax on long-term capital gain included on line 23 below . . . . .			<b>14</b> ( )	
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10 . . . . .			<b>15</b>	

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Cat. No. 11516V

Schedule D (Form 1120S) 2015

**Part III Built-in Gains Tax** (See instructions **before** completing this part.)

<b>16</b>	Excess of recognized built-in gains over recognized built-in losses (attach computation statement) . . . . .	<b>16</b>	
<b>17</b>	Taxable income (attach computation statement) . . . . .	<b>17</b>	
<b>18</b>	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B . . . . .	<b>18</b>	
<b>19</b>	Section 1374(b)(2) deduction . . . . .	<b>19</b>	
<b>20</b>	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23 . . . . .	<b>20</b>	
<b>21</b>	Enter 35% of line 20 . . . . .	<b>21</b>	
<b>22</b>	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years . . . . .	<b>22</b>	
<b>23</b>	<b>Tax.</b> Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b . . . . .	<b>23</b>	

Schedule D (Form 1120S) 2015

Schedule K-1 (Form 1120S) Department of the Treasury Internal Revenue Service

2015

For calendar year 2015, or tax year beginning ... , 201... ending ... , 20...

Shareholder's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.

Part I Information About the Corporation

Form section for Part I: A Corporation's employer identification number, B Corporation's name, address, city, state, and ZIP code, C IRS Center where corporation filed return.

Part II Information About the Shareholder

Form section for Part II: D Shareholder's identifying number, E Shareholder's name, address, city, state, and ZIP code, F Shareholder's percentage of stock ownership for tax year.

For IRS Use Only section with vertical labels A through P.

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 3 columns: Line number, Description, and Code. Rows include 1 Ordinary business income (loss), 2 Net rental real estate income (loss), 3 Other net rental income (loss), 4 Interest income, 5a Ordinary dividends, 5b Qualified dividends, 6 Royalties, 7 Net short-term capital gain (loss), 8a Net long-term capital gain (loss), 8b Collectibles (28%) gain (loss), 8c Unrecaptured section 1250 gain, 9 Net section 1231 gain (loss), 10 Other income (loss), 11 Section 179 deduction, 12 Other deductions, 13 Credits, 14 Foreign transactions, 15 Alternative minimum tax (AMT) items, 16 Items affecting shareholder basis, 17 Other information.

\* See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

	<i>Code</i>	<i>Report on</i>
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
Passive loss		
Passive income		
Nonpassive loss		
Nonpassive income		
<b>2. Net rental real estate income (loss)</b>		
<b>3. Other net rental income (loss)</b>		
Net income		
Net loss		
<b>4. Interest income</b>		
<b>5a. Ordinary dividends</b>		
<b>5b. Qualified dividends</b>		
<b>6. Royalties</b>		
<b>7. Net short-term capital gain (loss)</b>		
<b>8a. Net long-term capital gain (loss)</b>		
<b>8b. Collectibles (28%) gain (loss)</b>		
<b>8c. Unrecaptured section 1250 gain</b>		
<b>9. Net section 1231 gain (loss)</b>		
<b>10. Other income (loss)</b>		
<i>Code</i>		
A Other portfolio income (loss)		
B Involuntary conversions		
C Sec. 1256 contracts & straddles		
D Mining exploration costs recapture		
E Other income (loss)		
<b>11. Section 179 deduction</b>		
<b>12. Other deductions</b>		
A Cash contributions (50%)		
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		
I Deductions—royalty income		
J Section 59(e)(2) expenditures		
K Deductions—portfolio (2% floor)		
L Deductions—portfolio (other)		
M Preproductive period expenses		
N Commercial revitalization deduction from rental real estate activities		
O Reforestation expense deduction		
P Domestic production activities information		
Q Qualified production activities income		
R Employer's Form W-2 wages		
S Other deductions		
<b>13. Credits</b>		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings		
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit		
I Biofuel producer credit		
J Work opportunity credit		
K Disabled access credit		
L Empowerment zone employment credit		
M Credit for increasing research activities		
N Credit for employer social security and Medicare taxes		
O Backup withholding		
P Other credits		
<b>14. Foreign transactions</b>		
A Name of country or U.S. possession		
B Gross income from all sources		
C Gross income sourced at shareholder level		
<i>Foreign gross income sourced at corporate level</i>		
D Passive category		
E General category		
F Other		
<i>Deductions allocated and apportioned at shareholder level</i>		
G Interest expense		
H Other		
<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
I Passive category		
J General category		
K Other		
<i>Other information</i>		
L Total foreign taxes paid		
M Total foreign taxes accrued		
N Reduction in taxes available for credit		
O Foreign trading gross receipts		
P Extraterritorial income exclusion		
Q Other foreign transactions		
<b>15. Alternative minimum tax (AMT) items</b>		
A Post-1986 depreciation adjustment		
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal—gross income		
E Oil, gas, & geothermal—deductions		
F Other AMT items		
<b>16. Items affecting shareholder basis</b>		
A Tax-exempt interest income		
B Other tax-exempt income		
C Nondeductible expenses		
D Distributions		
E Repayment of loans from shareholders		
<b>17. Other information</b>		
A Investment income		
B Investment expenses		
C Qualified rehabilitation expenditures (other than rental real estate)		
D Basis of energy property		
E Recapture of low-income housing credit (section 42(j)(5))		
F Recapture of low-income housing credit (other)		
G Recapture of investment credit		
H Recapture of other credits		
I Look-back interest—completed long-term contracts		
J Look-back interest—income forecast method		
K Dispositions of property with section 179 deductions		
L Recapture of section 179 deduction		
M Section 453(l)(3) information		
N Section 453A(c) information		
O Section 1260(b) information		
P Interest allocable to production expenditures		
Q CCF nonqualified withdrawals		
R Depletion information—oil and gas		
S Reserved		
T Section 108(i) information		
U Net investment income		
V Other information		

**SCHEDULE M-3  
(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Net Income (Loss) Reconciliation for S Corporations  
With Total Assets of \$10 Million or More**

▶ Attach to Form 1120S.

OMB No. 1545-0123

**2015**

▶ Information about Sch. M-3 (Form 1120S) and its separate instructions is at [www.irs.gov/form1120s](http://www.irs.gov/form1120s).

Name of corporation

Employer identification number

**Part I Financial Information and Net Income (Loss) Reconciliation** (see instructions)

- 1 a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)  
 **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.  
 **No.** Go to line 1b.
- b** Did the corporation prepare a non-tax-basis income statement for that period?  
 **Yes.** Complete lines 2 through 11 with respect to that income statement.  
 **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.

**2** Enter the income statement period: Beginning        /  /        Ending        /  /       

- 3 a** Has the corporation's income statement been restated for the income statement period on line 2?  
 **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)  
 **No.**
- b** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?  
 **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)  
 **No.**

<b>4 a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 . . . . .	<b>4a</b>	<input checked="" type="checkbox"/>
<b>b</b> Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP      (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Tax-basis    (4) <input type="checkbox"/> Other (specify) <u>      </u> <input checked="" type="checkbox"/>		
<b>5 a</b> Net income from nonincludible foreign entities (attach statement) . . . . .	<b>5a</b>	( <input checked="" type="checkbox"/> )
<b>b</b> Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) . . . . .	<b>5b</b>	<input checked="" type="checkbox"/>
<b>6 a</b> Net income from nonincludible U.S. entities (attach statement) . . . . .	<b>6a</b>	( <input checked="" type="checkbox"/> )
<b>b</b> Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) . . . . .	<b>6b</b>	<input checked="" type="checkbox"/>
<b>7 a</b> Net income (loss) of other foreign disregarded entities (attach statement) . . . . .	<b>7a</b>	<input checked="" type="checkbox"/>
<b>b</b> Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement) . . . . .	<b>7b</b>	<input checked="" type="checkbox"/>
<b>c</b> Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement) . . . . .	<b>7c</b>	<input checked="" type="checkbox"/>
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) . . . . .	<b>8</b>	<input checked="" type="checkbox"/>
<b>9</b> Adjustment to reconcile income statement period to tax year (attach statement) . . . . .	<b>9</b>	<input checked="" type="checkbox"/>
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach statement) . . . . .	<b>10</b>	<input checked="" type="checkbox"/>
<b>11</b> <b>Net income (loss) per income statement of the corporation.</b> Combine lines 4 through 10 . . . . . <b>Note:</b> Part I, line 11, must equal Part II, line 26, column (a) or Schedule M-1, line 1 (see instructions).	<b>11</b>	<input checked="" type="checkbox"/>

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

	Total Assets	Total Liabilities
<b>a</b> Included on Part I, line 4	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Removed on Part I, line 5		
<b>c</b> Removed on Part I, line 6		
<b>d</b> Included on Part I, line 7		

Name of corporation

Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 10)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations . . .			
2	Gross foreign dividends not previously taxed . . .			
3	Subpart F, QEF, and similar income inclusions . . .			
4	Gross foreign distributions previously taxed. . . .			
5	Income (loss) from equity method U.S. corporations . . .			
6	U.S. dividends not eliminated in tax consolidation . . .			
7	Income (loss) from U.S. partnerships . . . .			
8	Income (loss) from foreign partnerships . . . .			
9	Income (loss) from other pass-through entities . . . .			
10	Items relating to reportable transactions . . . .			
11	Interest income (see instructions) . . . .			
12	Total accrual to cash adjustment . . . .			
13	Hedging transactions . . . .			
14	Mark-to-market income (loss) . . . .			
15	Cost of goods sold (see instructions) . . . .	( )		( )
16	Sale versus lease (for sellers and/or lessors) . . . .			
17	Section 481(a) adjustments . . . .			
18	Unearned/deferred revenue . . . .			
19	Income recognition from long-term contracts . . . .			
20	Original issue discount and other imputed interest . . . .			
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities			
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . .			
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . .			
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . .			
e	Abandonment losses . . . .			
f	Worthless stock losses (attach statement) . . . .			
g	Other gain/loss on disposition of assets other than inventory . . . .			
22	Other income (loss) items with differences (attach statement) . . . .			
23	<b>Total income (loss) items.</b> Combine lines 1 through 22 . . . .			
24	<b>Total expense/deduction items</b> (from Part III, line 32) . . . .			
25	Other items with no differences . . . .			
26	<b>Reconciliation totals.</b> Combine lines 23 through 25			

**Note:** Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

M-3 BOOK ADJUSTMENT     M-3 TEMPORARY ADJUSTMENT     M-3 PERMANENT ADJUSTMENT     M-3 RETURN ADJUSTMENT

Name of corporation

Employer identification number

**Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .				
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .				
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Equity-based compensation . . . . .				
8 Meals and entertainment . . . . .				
9 Fines and penalties . . . . .				
10 Judgments, damages, awards, and similar costs . . . . .				
11 Pension and profit-sharing . . . . .				
12 Other post-retirement benefits . . . . .				
13 Deferred compensation . . . . .				
14 Charitable contribution of cash and tangible property . . . . .				
15 Charitable contribution of intangible property . . . . .				
16 Current year acquisition or reorganization investment banking fees . . . . .				
17 Current year acquisition or reorganization legal and accounting fees . . . . .				
18 Current year acquisition/reorganization other costs . . . . .				
19 Amortization/impairment of goodwill . . . . .				
20 Amortization of acquisition, reorganization, and start-up costs . . . . .				
21 Other amortization or impairment write-offs . . . . .				
22 Reserved . . . . .				
23a Depletion—Oil & Gas . . . . .				
b Depletion—Other than Oil & Gas . . . . .				
24 Depreciation . . . . .				
25 Bad debt expense . . . . .				
26 Interest expense (see instructions) . . . . .				
27 Corporate owned life insurance premiums . . . . .				
28 Purchase versus lease (for purchasers and/or lessees) . . . . .				
29 Research and development costs . . . . .				
30 Section 118 exclusion (attach statement) . . . . .				
31 Other expense/deduction items with differences (attach statement) . . . . .				
32 <b>Total expense/deduction items.</b> Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive . . . . .				

Name		Employer identification number
1	Inventory at beginning of year . . . . .	ADJUSTMENT TO BEGINNING INVENTORIES . . . . .
2	Purchases . . . . .	ADJUSTMENT TO PURCHASES . . . . .
3	Cost of labor . . . . .	
4	Additional section 263A costs (attach schedule) . . . . .	
5	Other costs (attach schedule) . . . . .	
6	<b>Total.</b> Add lines 1 through 5 . . . . .	
7	Inventory at end of year . . . . .	
8	<b>Cost of goods sold.</b> 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) . . . . .	
9a	Check all methods used for valuing closing inventory:	
	(i) Cost	
	(ii) Lower of cost or market	
	(iii) Other (Specify method used and attach explanation.) ▶	
b	Check if there was a writedown of subnormal goods	
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d
e	If property is produced or acquired for resale, do the rules of section 263A apply to the 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.

SEPARATE ALLOCATION FIELDS FOR: COMPENSATION OF OFFICERS, BAD DEBTS, TAXES, INTEREST PAID, RENTS, ESOP DIV.  
 INTANGIBLE DRILLING COSTS: PRODUCTIVE WELLS, NON-PRODUCTIVE WELLS, UNIDENTIFIED OR AMORTIZED, NET DEPRECIATION  
 CONTRIBUTIONS, DEPLETION, PENSIONS, ETC., EMPLOYEE BENEFITS, TOTAL AMORTIZATION, ADVERTISING



Name(s) shown on return

Identifying number

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

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

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

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

<b>5</b> Qualifying advanced coal project credit (see instructions):			
<b>a</b> Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (.20)	<b>5a</b>		
<b>b</b> Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (.15)	<b>5b</b>		
<b>c</b> Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (.30)	<b>5c</b>		
<b>d</b> Total. Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>		
<b>6</b> Qualifying gasification project credit (see instructions):			
<b>a</b> Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . \$ _____ × 30% (.30)	<b>6a</b>		
<b>b</b> Qualified investment in property other than in <b>a</b> above placed in service during the tax year . . . . . \$ <span style="background-color: red; color: red;">      </span> × 20% (.20)	<b>6b</b>		
<b>c</b> Total. Add lines 6a and 6b . . . . .	<b>6c</b>		
<b>7</b> Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . \$ _____ × 30% (.30)	<b>7</b>		
<b>8</b> Reserved . . . . .	<b>8</b>		
<b>9</b> Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>9</b>		
<b>10</b> Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a . . . . .	<b>10</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2015)

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):				
<b>a</b>	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . .	<input type="checkbox"/>		
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins and ends _____			
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . .	\$ _____		
<b>d</b>	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . .	\$ _____		
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:				
<b>e</b>	Pre-1936 buildings located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . . .	\$ _____ × 13% (.13)	<b>11e</b>	_____
<b>f</b>	Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . .	\$ _____ × 13% (.13)	<b>11f</b>	_____
<b>g</b>	Other pre-1936 buildings . . . . .	\$ _____ × 10% (.10)	<b>11g</b>	_____
<b>h</b>	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . . .	\$ _____ × 26% (.26)	<b>11h</b>	_____
<b>i</b>	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . .	\$ _____ × 26% (.26)	<b>11i</b>	_____
<b>j</b>	Other certified historic structures . . . . .	\$ _____ × 20% (.20)	<b>11j</b>	_____
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.				
<b>k</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .			
<b>l</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . .			
<b>m</b>	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .		<b>11m</b>	_____
<b>12</b> Energy credit:				
<b>a</b>	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ × 10% (.10)		<b>12a</b>	_____
<b>b</b>	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (.30)		<b>12b</b>	_____
Qualified fuel cell property (see instructions):				
<b>c</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (.30)		<b>12c</b>	_____
<b>d</b>	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × \$1,000		<b>12d</b>	_____
<b>e</b>	Enter the lesser of line 12c or line 12d . . . . .		<b>12e</b>	_____
<b>f</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 30% (.30)		<b>12f</b>	_____
<b>g</b>	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × \$3,000		<b>12g</b>	_____
<b>h</b>	Enter the lesser of line 12f or line 12g . . . . .		<b>12h</b>	_____
Qualified microturbine property (see instructions):				
<b>i</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . \$ _____ × 10% (.10)		<b>12i</b>	_____
<b>j</b>	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × \$200		<b>12j</b>	_____
<b>k</b>	Enter the lesser of line 12i or line 12j . . . . .		<b>12k</b>	_____

**Part III Rehabilitation Credit and Energy Credit (continued)**

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

# General Business Credit

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

Identifying number

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

1	General business credit from line 2 of all Parts III with box A checked . . . . .	1	
2	Passive activity credits from line 2 of all Parts III with box B checked	2	
3	Enter the applicable passive activity credits allowed for 2015 (see instructions) . . . . .	3	
4	Carryforward of general business credit to 2015. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	4	
5	Carryback of general business credit from 2016. Enter the amount from line 2 of Part III with box D checked (see instructions) . . . . .	5	
6	Add lines 1, 3, 4, and 5 . . . . .	6	

**Part II Allowable Credit**

7	Regular tax before credits: <ul style="list-style-type: none"> <li>• 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 . . . . .</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . .</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return . . . . .</li> </ul>	7	
8	Alternative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>	8	
9	Add lines 7 and 8 . . . . .	9	
10a	Foreign tax credit . . . . .	10a	
b	Certain allowable credits (see instructions) . . . . .	10b	
c	Add lines 10a and 10b . . . . .	10c	
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .	13	
14	Tentative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .</li> </ul>	14	
15	Enter the greater of line 13 or line 14 . . . . .	15	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	
17	Enter the <b>smaller</b> of line 6 or line 16 . . . . . <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800**

**Part II Allowable Credit (Continued)**

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

<b>18</b>	Multiply line 14 by 75% (.75) (see instructions) . . . . .	<b>18</b>		
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>		
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>		
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>		
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>		
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked	<b>23</b>		
<b>24</b>	Enter the applicable passive activity credit allowed for 2015 (see instructions) . . . . .	<b>24</b>		
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>		
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>		
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>		
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>		
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>		
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>		
<b>31</b>	Reserved . . . . .	<b>31</b>		
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked	<b>32</b>		
<b>33</b>	Enter the applicable passive activity credits allowed for 2015 (see instructions) . . . . .	<b>33</b>		
<b>34</b>	Carryforward of business credit to 2015. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . . .	<b>34</b>		
<b>35</b>	Carryback of business credit from 2016. Enter the amount from line 5 of Part III with box D checked (see instructions) . . . . .	<b>35</b>		
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>		
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>		
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 54, or Form 1040NR, line 51 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	<b>38</b>		

Name(s) shown on return

Identifying number

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

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

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

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

Form **4562**

# Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

**2015**

Attachment  
Sequence No. **179**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).**

▶ **Attach to your tax return.**

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	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

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

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

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

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

#### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

#### Section B—Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

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

50-YEAR  
PROPERTY  
BASIS  
AMOUNT

#### Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

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

50-YEAR  
PROPERTY  
DEDUCTION

### Part IV Summary (See instructions.)

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

**Part V Listed Property** (Include automobiles, certain other vehicles, certain 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?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> 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) .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				§/L -		
		%				§/L -		
		%				§/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	

**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										
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) .												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use?												

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

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

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2015 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2015 tax year . . . . . Y-AMORT-ADJ . . . . .				<b>43</b>	
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>



Form 4797

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

OMB No. 1545-0184

2015

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. 27

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

Name(s) shown on return Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2015 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

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)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements and expense of sale, (g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

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

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: PART I ADJUSTMENT
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

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

Part II Ordinary Gains and Losses (see instructions)

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

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

17 Combine lines 10 through 16 PART-II ADJUSTMENT.
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form 4797 (2015)

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

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

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

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

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

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

## Work Opportunity Credit

▶ **Attach to your tax return.**  
 ▶ Information about Form 5884 and its separate instructions is at [www.irs.gov/form5884](http://www.irs.gov/form5884).

Name(s) shown on return	Identifying number
<p><b>1</b> 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.</p> <p><b>a</b> Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <span style="background-color: red; color: black;">          </span> × 25% (0.25)</p> <p><b>b</b> Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <span style="background-color: red; color: black;">          </span> × 40% (0.40)</p> <p><b>c</b> Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ <span style="background-color: red; color: black;">          </span> × 50% (0.50)</p> <p style="text-align: center;"><span style="background-color: red; color: black;">          </span> <b>TOTAL QUALIFIED WAGES</b></p>	<p><b>1a</b></p> <p><b>1b</b></p> <p><b>1c</b></p>
<p><b>2</b> Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .</p>	<p><b>2</b> <span style="background-color: red; color: black;">          </span></p>
<p><b>3</b> Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .</p>	<p><b>3</b> <span style="background-color: red; color: black;">          </span></p>
<p><b>4</b> 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 . . . . .</p>	<p><b>4</b> <span style="background-color: red; color: black;">          </span></p>
<p><b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .</p>	<p><b>5</b></p>
<p><b>6</b> Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .</p>	<p><b>6</b></p>

# Biofuel Producer Credit

▶ Attach to your tax return.

▶ Information about Form 6478 and its separate instructions is at [www.irs.gov/form6478](http://www.irs.gov/form6478).

Name(s) shown on return		Identifying number	
Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
<b>1</b> Qualified second generation biofuel production (see instructions for election) . . . . .	<b>1</b>		
<b>2</b> Enter the amount from column (c) on line 1. Include this amount in your income for 2015, and enter your IRS registration number (see instructions) . . . . .		<b>2</b>	
<b>3</b> Biofuel producer credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .		<b>3</b>	
<b>4</b> 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 4c . . . . .		<b>4</b>	
<b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .		<b>5</b>	
<b>6</b> Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4c . . . . .		<b>6</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13605J

Form **6478** (2015)



**Section B—Alternative Simplified Credit.** *(continued)*

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>		
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (0.65). 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 . . . . .	<b>34</b>		

**Section C—Summary**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>		
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-. . . . .	<b>36</b>		
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>		
<b>38</b>	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 . . . . .	<b>38</b>		
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>		
<b>40</b>	Estates and trusts, subtract line 39 from line 38. Report the amount on Form 3800, Part III, line 1c.	<b>40</b>		

## Low-Income Housing Credit

OMB No. 1545-0984

▶ **Attach to your tax return.**  
 ▶ Information about Form 8586 is available at [www.irs.gov/form8586](http://www.irs.gov/form8586).

Attachment  
 Sequence No. **36a**

Name(s) shown on return

Identifying number

### Part I Buildings Placed in Service Before 2008

<b>1</b>	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . . ▶ <span style="float: right; border-bottom: 1px solid black; width: 100px; text-align: center;">█</span>		
<b>2</b>	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
<b>3</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . . . .	<b>3</b>	█
<b>4</b>	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .	<b>4</b>	█
<b>5</b>	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c) . . . . .	<b>5</b>	█
<b>6</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c) . . . . .	<b>7</b>	

### Part II Buildings Placed in Service After 2007

<b>8</b>	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . . . ▶ _____		
<b>9</b>	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
<b>10</b>	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . . . .	<b>10</b>	█
<b>11</b>	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . . .	<b>11</b>	█
<b>12</b>	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c) . . . . .	<b>12</b>	█
<b>13</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c) . . . . .	<b>14</b>	

**For Paperwork Reduction Act Notice, see General Instructions.**

Cat. No. 639871

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

Form **8594**  
 (Rev. December 2012)  
 Department of the Treasury  
 Internal Revenue Service

**Asset Acquisition Statement  
 Under Section 1060**

OMB No. 1545-1021

Attachment  
 Sequence No. **169**

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at [www.irs.gov/form8594](http://www.irs.gov/form8594)

Name as shown on return \_\_\_\_\_ Identifying number as shown on return \_\_\_\_\_

Check the box that identifies you:

Purchaser  Seller

**Part I General Information**

**1** Name of other party to the transaction \_\_\_\_\_ Other party's identifying number \_\_\_\_\_

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

City or town, state, and ZIP code \_\_\_\_\_

**2** Date of sale \_\_\_\_\_ **3** Total sales price (consideration) \_\_\_\_\_

**Part II Original Statement of Assets Transferred**

<b>4</b> Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ _____	\$ _____
Class II	\$ _____	\$ _____
Class III	\$ _____	\$ _____
Class IV	\$ _____	\$ _____
Class V	\$ _____	\$ _____
Class VI and VII	\$ _____	\$ _____
<b>Total</b>	\$ _____	\$ _____

**5** Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? . . . . .  Yes  No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? . . . . .  Yes  No

**6** In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? . . . . .  Yes  No

If "Yes," attach a statement that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

# Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

► **File with owner's federal income tax return.**

► **See separate instructions.**

Attachment  
 Sequence No. **36**

Name(s) shown on return

Identifying number

## Part I Compliance Information

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

Yes	No

## Part II Computation of Credit

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

<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>		
<b>5</b>		
<b>6</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		
<b>10</b>		
<b>11</b>		
<b>12</b>		
<b>13</b>		
<b>14</b>		
<b>15</b>		
<b>16</b>		
<b>17</b>		
<b>18</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

## Recapture of Low-Income Housing Credit

OMB No. 1545-1035

▶ Attach to your return.

▶ Information about Form 8611 and its instructions is at [www.irs.gov/form8611](http://www.irs.gov/form8611).

**Note: Complete a separate Form 8611 for each building to which recapture applies.**

Attachment  
Sequence No. **90**

<b>A</b> Name(s) shown on return		<b>B</b> Identifying number	
<b>C</b> Address of building (as shown on Form 8609)	<b>D</b> Building identification number (BIN)	<b>E</b> Date placed in service (from Form 8609)	
<b>F</b> If building is financed in whole or part with tax-exempt bonds, see instructions and furnish: <b>(1)</b> Issuer's name		<b>(2)</b> Date of issue	
<b>(3)</b> Name of issue		<b>(4)</b> CUSIP number	

**Note:** Skip lines 1–7 and go to line 8 if recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust). However, section 42(j)(5) partnerships must complete lines 1 through 7.

<b>1</b> Enter total credits reported on Form 8586 in prior years for this building . . . . .	<b>1</b>		
<b>2</b> Credits included on line 1 attributable to additions to qualified basis (see instructions) . . . . .	<b>2</b>		
<b>3</b> Credits subject to recapture. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b> Credit recapture percentage (see instructions) . . . . .	<b>4</b>	.	
<b>5</b> Accelerated portion of credit. Multiply line 3 by line 4 . . . . .	<b>5</b>		
<b>6</b> Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions) . . . . .	<b>6</b>	.	
<b>7</b> Amount of accelerated portion recaptured (see instructions if prior recapture on building). Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 16. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share in the appropriate box of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. <b>(Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.)</b> . . . . .	<b>7</b>		
<b>8</b> Enter recapture amount from flow-through entity (see <b>Note</b> above) . . . . .	<b>8</b>		
<b>9</b> Enter the unused portion of the accelerated amount from line 7 (see instructions) . . . . .	<b>9</b>		
<b>10</b> Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0- . . . . .	<b>10</b>		
<b>11</b> Enter interest on the line 10 recapture amount (see instructions) . . . . .	<b>11</b>		
<b>12</b> Total amount subject to recapture. Add lines 10 and 11 . . . . .	<b>12</b>		
<b>13</b> Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions) . . . . .	<b>13</b>		
<b>14</b> <b>Recapture tax.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on the appropriate line of your tax return (see instructions). If more than one Form 8611 is filed, add the line 14 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions . . . . .	<b>14</b>		<b>SECONDARY REFERENCE</b>
<b>15</b> <b>Carryforward of the low-income housing credit attributable to this building.</b> Subtract line 12 from line 13. If zero or less, enter -0- (see instructions) . . . . .	<b>15</b>		

**Only Section 42(j)(5) partnerships need to complete lines 16 and 17.**

<b>16</b> Enter interest on the line 7 recapture amount (see instructions) . . . . .	<b>16</b>		
<b>17</b> Total recapture. Add lines 7 and 16 (see instructions) . . . . .	<b>17</b>		

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 63983Q

Form **8611** (Rev. 12-2013)

**Special Loss Discount Account and Special  
 Estimated Tax Payments for Insurance Companies**  
 ▶ Information about Form 8816 and its instructions is at [www.irs.gov/form8816](http://www.irs.gov/form8816).  
 ▶ Attach to tax return.

Name	Employer Identification Number
------	--------------------------------

<b>Part I Special Loss Discount Amount</b>					
Accident year					
<b>1</b> Undiscounted unpaid losses . . .	█				
<b>2</b> Discounted unpaid losses . . .	█				
<b>3</b> Special loss discount limitation. Subtract line 2 from line 1 . . .	█				

<b>Part II Special Loss Discount Account (See instructions.)</b>					
<b>4</b> Balance at the beginning of the year	█				
<b>5</b> Additions—section 847(4) . . .	█				
<b>6</b> Subtractions—section 847(5) . . .	█				
<b>7</b> Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result . . . . .	█		<b>AMOUNTS TAKEN FROM</b>		
			<b>ALL YEARS AVAILABLE</b>		

<b>Part III Special Estimated Tax Payments (See instructions.)</b>					
<b>8</b> Balance at the beginning of the year	█				
<b>9</b> Payments made for year . . .	█				
<b>10</b> Prior section 847 payments transferred to current year . . .	█				
<b>11</b> Payments applied for year . . .	█				
<b>12</b> Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result . . .	█				

**General Instructions**  
*Section references are to the Internal Revenue Code.*  
**Purpose of form.** Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.  
**Consolidated return.** Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or more members of the group

is claiming a section 847 deduction, enter "Form 8816" and the amount on the dotted line next to line 13 on Form 1120, Schedule J, Part II. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.  
**When to file.** Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

**Specific Instructions**  
**Note:** All line references to Form 1120-L, Form 1120-PC, and Form 1120 are to the 2012 forms.  
**Part I. Special Loss Discount Amount**  
**Accident year.** Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2011 as 2011.

## Orphan Drug Credit

OMB No. 1545-1505

▶ Information about Form 8820 and its instructions is available at [www.irs.gov/form8820](http://www.irs.gov/form8820).  
 ▶ Attach to your tax return.

Attachment  
 Sequence No. **103**

Name(s) shown on return

Identifying number

### Part I Current Year Credit

<b>1</b> Qualified clinical testing expenses paid or incurred during the tax year (see instructions) . . . . .	<b>1</b>	■	
<b>2a</b> Current year credit. Multiply line 1 by 50% (.50) (see instructions) . . . . .	<b>2a</b>	■	
<b>b</b> Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above . . . . .	<b>2b</b>	■	
<b>c</b> Subtract line 2b from line 2a. If zero or less, enter -0- . . . . .	<b>2c</b>	■	
<b>3</b> Orphan drug credit from partnerships, S corporations, estates, or trusts . . . . .	<b>3</b>	■	
<b>4</b> Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1h . . . . .	<b>4</b>	■	
<b>5</b> Amount allocated to the beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>		
<b>6</b> Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1h . . . . .	<b>6</b>		

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 11208S

Form **8820** (Rev. 12-2012)

Form **8824**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to your tax return.

▶ Information about Form 8824 and its separate instructions is at [www.irs.gov/form8824](http://www.irs.gov/form8824).

OMB No. 1545-1190

**2015**

Attachment  
Sequence No. **109**

Name(s) shown on tax return

Identifying number

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

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

1 Description of like-kind property given up: \_\_\_\_\_

2 Description of like-kind property received: \_\_\_\_\_

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

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

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

**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? . . . . .  Yes  No

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

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

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

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

Your social security number

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

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

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

12	Fair market value (FMV) of other property given up . . . . .	12			
13	Adjusted basis of other property given up . . . . .	13			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14			
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . .	15			
16	FMV of like-kind property you received . . . . .	16			
17	Add lines 15 and 16 . . . . .	17			
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18			
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19			
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20			
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21			
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	22			
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23			
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24			
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25			

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

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

26	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> 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	<b>Realized gain.</b> 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	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37			
38	<b>Basis of replacement property.</b> 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
------	--------------------------------

<b>1</b>	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
<b>A</b>	.....			
<b>B</b>	.....			
<b>C</b>	.....			
<b>D</b>	.....			

		Properties				
		A	B	C	D	
<b>Rental Real Estate Income</b>						
<b>2</b> Gross rents . . . . .	<b>2</b>					
<b>Rental Real Estate Expenses</b>						
<b>3</b> Advertising . . . . .	<b>3</b>					
<b>4</b> Auto and travel . . . . .	<b>4</b>					
<b>5</b> Cleaning and maintenance . .	<b>5</b>					
<b>6</b> Commissions . . . . .	<b>6</b>					
<b>7</b> Insurance . . . . .	<b>7</b>					
<b>8</b> Legal and other professional fees	<b>8</b>					
<b>9</b> Interest . . . . .	<b>9</b>					
<b>10</b> Repairs . . . . .	<b>10</b>					
<b>11</b> Taxes . . . . .	<b>11</b>					
<b>12</b> Utilities . . . . .	<b>12</b>					
<b>13</b> Wages and salaries . . . . .	<b>13</b>					
<b>14</b> Depreciation (see instructions)	<b>14</b>					
<b>15</b> Other (list) ▶	<b>15</b>					
.....						
.....						
<b>16</b> Total expenses for each property. Add lines 3 through 15 . . . . .	<b>16</b>					
<b>17</b> Income or (Loss) from each property. Subtract line 16 from line 2	<b>17</b>					
<b>18a</b> Total gross rents. Add gross rents from line 2, columns A through H . . . . .	<b>18a</b>					
<b>b</b> Total expenses. Add total expenses from line 16, columns A through H . . . . .	<b>18b</b>					
<b>19</b> Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	<b>19</b>					
<b>20a</b> 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) . . . . .	<b>20a</b>					
<b>b</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:						
<b>(1)</b> Name						
.....						
.....						
.....						
<b>(2)</b> Employer identification number						
.....						
.....						
<b>21</b> 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	<b>21</b>					

<b>1</b>	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see below for list	Fair Rental Days	Personal Use Days
<b>E</b>	.....	.....	.....	.....
<b>F</b>	.....	.....	.....	.....
<b>G</b>	.....	.....	.....	.....
<b>H</b>	.....	.....	.....	.....

		Properties			
		E	F	G	H
<b>Rental Real Estate Income</b>					
<b>2</b> Gross rents . . . . .	<b>2</b>				
<b>Rental Real Estate Expenses</b>					
<b>3</b> Advertising . . . . .	<b>3</b>				
<b>4</b> Auto and travel . . . . .	<b>4</b>				
<b>5</b> Cleaning and maintenance . .	<b>5</b>				
<b>6</b> Commissions . . . . .	<b>6</b>				
<b>7</b> Insurance . . . . .	<b>7</b>				
<b>8</b> Legal and other professional fees	<b>8</b>				
<b>9</b> Interest . . . . .	<b>9</b>				
<b>10</b> Repairs . . . . .	<b>10</b>				
<b>11</b> Taxes . . . . .	<b>11</b>				
<b>12</b> Utilities . . . . .	<b>12</b>				
<b>13</b> Wages and salaries . . . . .	<b>13</b>				
<b>14</b> Depreciation (see instructions)	<b>14</b>				
<b>15</b> Other (list) ▶ .....	<b>15</b>				
.....					
.....					
<b>16</b> Total expenses for each property. Add lines 3 through 15 . . . .	<b>16</b>				
<b>17</b> Income or (Loss) from each property. Subtract line 16 from line 2	<b>17</b>				

**Allowable Codes for Type of Property**

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

## Disabled Access Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8826 and its instructions is at [www.irs.gov/form8826](http://www.irs.gov/form8826).**

OMB No. 1545-1205

Attachment  
 Sequence No. **86**

Name(s) shown on return	Identifying number		
<b>1</b> Total eligible access expenditures (see instructions) . . . . .	<b>1</b>	■	
<b>2</b> Minimum amount . . . . .	<b>2</b>		
<b>3</b> Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<b>3</b>		
<b>4</b> Maximum amount . . . . .	<b>4</b>		
<b>5</b> Enter the <b>smaller</b> of line 3 or line 4 . . . . .	<b>5</b>		
<b>6</b> Multiply line 5 by 50% (.50) . . . . .	<b>6</b>	■	
<b>7</b> Disabled access credit from partnerships and S corporations . . . . .	<b>7</b>	■	
<b>8</b> Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1e . . . . .	<b>8</b>	■	

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 12774N

Form **8826** (Rev. 12-2013)

Name	Employer identification number
<b>1</b> Alternative minimum tax (AMT) for 2014. Enter the amount from line 14 of the 2014 Form 4626	<b>1</b>
<b>2</b> Minimum tax credit carryforward from 2014. Enter the amount from line 9 of the 2014 Form 8827	<b>2</b>
<b>3</b> Enter any 2014 unallowed qualified electric vehicle credit (see instructions)	<b>3</b>
<b>4</b> Add lines 1, 2, and 3	<b>4</b>
<b>5</b> Enter the corporation's 2015 regular income tax liability minus allowable tax credits (see instructions)	<b>5</b>
<b>6</b> Is the corporation a "small corporation" exempt from the AMT for 2015 (see instructions)? • <b>Yes.</b> Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • <b>No.</b> Complete Form 4626 for 2015 and enter the tentative minimum tax from line 12	<b>6</b>
<b>7a</b> Subtract line 6 from line 5. If zero or less, enter -0-	<b>7a</b>
<b>b</b> For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	<b>7b</b>
<b>c</b> Add lines 7a and 7b	<b>7c</b>
<b>8a</b> Enter the <b>smaller</b> of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	<b>8a</b>
<b>b</b> <b>Current year minimum tax credit.</b> Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	<b>8b</b>
<b>c</b> Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	<b>8c</b>
<b>9</b> <b>Minimum tax credit carryforward to 2016.</b> Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	<b>9</b>

**Instructions**

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

**What's New**

A corporation can elect to claim certain unused minimum tax credits in lieu of claiming bonus depreciation for round 5 extension property. For fiscal year corporations with tax years beginning in 2015 and ending in 2016, special rules apply. See the instructions for line 7b.

**Purpose of Form**

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years and to figure any minimum tax credit carryforward.

**Who Should File**

Form 8827 should be filed by corporations that had:

- An AMT liability in 2014,
- A minimum tax credit carryforward from 2014 to 2015, or
- A qualified electric vehicle credit not allowed for 2014 (see the instructions for line 3).

**Line 3**

Enter any qualified electric vehicle credit not allowed for 2014 solely because of tentative minimum tax limitations.

**Line 5**

Enter the corporation's 2015 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

**Line 6**

See the 2015 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2015. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

**Line 7b**

**Election To Accelerate Minimum Tax Credit in Lieu of Bonus Depreciation**

**Round 4 extension property.** If the corporation made an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, its first tax year ending after December 31, 2010,

or for its first tax year ending after December 31, 2012, the election continues to apply to round 4 extension property (as defined in section 168(k)(4)(K)), unless the corporation made an election not to apply the section 168(k)(4) election to round 4 extension property for its first year ending after December 31, 2013.

If the corporation did not make a section 168(k)(4) election for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, its first tax year ending after December 31, 2010, or its first tax year ending after December 31, 2012, the corporation may elect, for its first tax year ending after December 31, 2013, to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for round 4 extension property only.

**Round 5 extension property.** An election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance made by a corporation for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, its first tax year ending after December 31, 2010, its first year ending after December 31, 2012, or its first tax year ending after December 31, 2013, continues to apply to round 5 extension property (as defined in section 168(k)(4)(L)), unless the corporation makes an election not to apply the section

## Qualified Electric Vehicle Credit

OMB No. 1545-1374

▶ **Attach to your tax return.**

▶ **Information about Form 8834 and its instructions is at [www.irs.gov/form8834](http://www.irs.gov/form8834).**

Attachment  
 Sequence No. **111**

Name(s) shown on return

Identifying number

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

<p><b>1</b> Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)</p>	<b>1</b>		
<p><b>2</b> Regular tax before credits:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return.</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.</li> </ul>	<b>2</b>		
<p><b>3</b> Credits that reduce regular tax before the qualified electric vehicle credit:</p> <p><b>a</b> Foreign tax credit . . . . . <b>3a</b></p> <p><b>b</b> Certain allowable credits (see instructions) . . . . . <b>3b</b></p> <p><b>c</b> Add lines 3a and 3b . . . . . <b>3c</b></p>			
<p><b>4</b> Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7 . . . . .</p>	<b>4</b>		
<p><b>5</b> Tentative minimum tax:</p> <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33.</li> <li>• Corporations. Enter the amount from Form 4626, line 12.</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</li> </ul>	<b>5</b>		
<p><b>6</b> Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7 . . . . .</p>	<b>6</b>		
<p><b>7</b> <b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 1 or line 6. Report this amount on Form 1040, line 54; Form 1040NR, line 51; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions . . . . . ▶</p>	<b>7</b>		

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 14953G

Form **8834** (Rev. 10-2014)



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

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

## Empowerment Zone Employment Credit

2015

Attachment  
 Sequence No. **99**

▶ **Attach to your tax return.**

▶ **Information about Form 8844 and its separate instructions is at [www.irs.gov/form8844](http://www.irs.gov/form8844).**

Name(s) shown on return	Identifying number	
<b>1</b> Enter the total qualified empowerment zone wages paid or incurred during calendar year 2015 only (see instructions) . . . . .	<b>1</b>	
<b>2</b> Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	
<b>3</b> Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	
<b>4</b> 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 . . . . .	<b>4</b>	
<b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	
<b>6</b> Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 . . . . .	<b>6</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 16145S

Form **8844** (2015)

# Indian Employment Credit

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](http://www.irs.gov/form8845).**

Name(s) shown on return	Identifying number
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<b>1</b>	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year . . . . .	<b>1</b>	
<b>2</b>	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- . . . . .	<b>2</b>	
<b>3</b>	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>4</b>	
<b>5</b>	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>5</b>	
<b>6</b>	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 . . . . .	<b>6</b>	
<b>7</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g . . . . .	<b>8</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 16146D

Form **8845** (2015)

**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](http://www.irs.gov/form8846).

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.

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>		
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>		
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$118,500, see instructions and check here . . . . . ▶ <input type="checkbox"/>	<b>4</b>		
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>		
<b>6</b>	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 . . . . .	<b>6</b>		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2015)

**Biodiesel and Renewable Diesel Fuels Credit**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8864 and its separate instructions is at [www.irs.gov/form8864](http://www.irs.gov/form8864).

Attachment  
Sequence No. **141**

Name(s) shown on return

Identifying number

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

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

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
<b>1</b>	Biodiesel (other than agri-biodiesel)	<b>1</b>			
<b>2</b>	Agri-biodiesel	<b>2</b>			
<b>3</b>	Renewable diesel	<b>3</b>			
<b>4</b>	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	<b>4</b>			
<b>5</b>	Agri-biodiesel included in a biodiesel mixture	<b>5</b>			
<b>6</b>	Renewable diesel included in a renewable diesel mixture	<b>6</b>			
<b>7</b>	Qualified agri-biodiesel production	<b>7</b>			
<b>8</b>	Add lines 1 through 7. Include this amount in your income for 2015 (see instructions)		<b>8</b>		
<b>9</b>	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		<b>9</b>		
<b>10</b>	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 11		<b>10</b>		
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		<b>11</b>		
<b>12</b>	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 11		<b>12</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (2015)

Form **8869**  
(Rev. December 2013)  
Department of the Treasury  
Internal Revenue Service

# Qualified Subchapter S Subsidiary Election

OMB No. 1545-1700

(Under section 1361(b)(3) of the Internal Revenue Code)

► Information about Form 8869 and its instructions is at [www.irs.gov/form8869](http://www.irs.gov/form8869).

## Part I Parent S Corporation Making the Election

<b>1a</b> Name of parent [Redacted]	<b>2</b> Employer identification number (EIN) [Redacted]
<b>b</b> Number, street, and room or suite no. If a P.O. box, see instructions.	<b>3</b> Tax year ending (month and day)
<b>c</b> City or town, state, and ZIP code	<b>4</b> Service center where last return was filed
<b>5</b> Name and title of officer or legal representative whom the IRS may call for more information	<b>6</b> Telephone number of officer or legal representative

## Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

<b>7a</b> Name of subsidiary [Redacted]	<b>8</b> EIN (if any) [Redacted]
<b>b</b> Number, street, and room or suite no. If a P.O. box, see instructions.	<b>9</b> Date incorporated [Redacted]
<b>c</b> City or town, state, and ZIP code	<b>10</b> State of incorporation [Redacted]
<b>11</b> Date election is to take effect (month, day, year) (see instructions) . . . . . ►	
<b>12</b> Did the subsidiary previously file a federal income tax return? If "Yes," complete lines <b>13a</b> , <b>13b</b> , and <b>13c</b> . . . . . ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>13a</b> Service center where last return was filed	<b>13b</b> Tax year ending date of last return (month, day, year) ►
<b>13c</b> Check type of return filed: <input type="checkbox"/> Form 1120S <input type="checkbox"/> Form 1120 <input type="checkbox"/> Other ►	
<b>14</b> Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent? . . . . . ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>15</b> Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines <b>16a</b> , <b>16b</b> , and <b>16c</b> . . . . . ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>16a</b> Name of common parent [Redacted]	<b>16b</b> EIN of common parent [Redacted]
<b>16c</b> Service center where consolidated return was filed	

Under penalties of perjury, I declare that I have examined this election, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>Signature of officer of parent corporation ►</b> [Redacted]	<b>Title ►</b> [Redacted]	<b>Date ►</b> [Redacted]
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## General Instructions

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

### Future Developments

For the latest information about developments related to Form 8869 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8869](http://www.irs.gov/form8869).

### Purpose of Form

A parent S corporation uses Form 8869 to elect to treat one or more of its eligible subsidiaries as a qualified subchapter S subsidiary (QSub).

The QSub election results in a deemed liquidation of the subsidiary into the parent. Following the deemed liquidation, the QSub is not treated as a separate corporation and all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the parent.

**CAUTION** *Because the liquidation is a deemed liquidation, do not file Form 966, Corporate Dissolution or Liquidation. However, a final return for the subsidiary may have to be filed if it was a separate corporation prior to the date of the deemed liquidation. No final return is required if this election is being made pursuant to a reorganization under section 368(a)(1)(F) and Rev. Rul. 2008-18. See Rev. Rul. 2008-18, 2008-13 I.R.B. 674, for details.*

### Eligible Subsidiary

An eligible subsidiary is a domestic corporation whose stock is owned 100% by an S corporation and is not one of the following ineligible corporations.

- A bank or thrift institution that uses the reserve method of accounting for bad debts under section 585.
- An insurance company subject to tax under subchapter L of the Code.
- A corporation that has elected to be treated as a possessions corporation under section 936.
- A domestic international sales corporation (DISC) or former DISC. See sections 1361(b)(3), 1362(f), and their related regulations for additional information.

### When To Make the Election

The parent S corporation can make the QSub election at any time during the tax year. However, the requested effective date of the QSub election generally cannot be more than:

1. Twelve months after the date the election is filed, or
2. Two months and 15 days before the date the election is filed.

An election filed more than 12 months before the requested effective date will be made effective 12 months after the date it is filed. An election filed more than two months and 15 days after the requested effective date generally is late and will be made effective two months and 15 days before the date it is filed. However, an election filed more than two months and 15 days after the requested effective date will be accepted as timely filed if the corporation can show that the failure to file on time was due to reasonable cause.

To request relief for a late election, the corporation generally must request a private letter ruling and pay a user fee in accordance with Rev. Proc. 2014-1, 2014-1 I.R.B. 1 (or its successor). However, relief from the ruling and user fee requirements is available. See Rev. Proc. 2013-30, 2013-36 I.R.B. 173, for details.

## New Markets Credit

OMB No. 1545-1804

▶ **Attach to your tax return.**

▶ **Information about Form 8874 and its instructions is at [www.irs.gov/form8874](http://www.irs.gov/form8874).**

Attachment  
 Sequence No. **127**

Name(s) shown on return					Identifying number	
(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))	
<b>1</b>				%		
				%		
				%		
				%		
				%		
				%		
<b>Total Qualified Equity Investment</b>				%	<span style="background-color: red; color: black;"> </span>	
<b>2</b> New markets credit from partnerships and S corporations . . . . .					<b>2</b>	<span style="background-color: red; color: black;"> </span>
<b>3</b> Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1i . . . . .					<b>3</b>	<span style="background-color: red; color: black;"> </span>

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 31663N

Form **8874** (Rev. 12-2012)

**Credit for Small Employer Pension Plan  
 Startup Costs**

OMB No. 1545-1810

▶ **Attach to your tax return.**

▶ **Information about Form 8881 and its instructions is at [www.irs.gov/form8881](http://www.irs.gov/form8881).**

Attachment  
 Sequence No. **130**

Name(s) shown on return		Identifying number	
<b>1</b> Qualified startup costs incurred during the tax year. <b>Do not</b> enter more than \$1,000. . . . .	<b>1</b>		
<b>2</b> Enter one-half of line 1 . . . . .			<b>2</b>
<b>3</b> Credit for small employer pension plan startup costs from partnerships and S corporations . . . . .			<b>3</b>
<b>4</b> Add lines 2 and 3 . . . . .			<b>4</b>
<b>5</b> Enter the <b>smaller</b> of line 4 or <b>\$500</b> . Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1j . . . . .			<b>5</b>

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 33435N

Form **8881** (Rev. 12-2013)

## Credit for Employer-Provided Childcare Facilities and Services

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**  
▶ **Information about Form 8882 and its instructions is at [www.irs.gov/form8882](http://www.irs.gov/form8882).**

Attachment  
Sequence No. **131**

Name(s) shown on return		Identifying number	
1 Qualified childcare facility expenditures paid or incurred . . . . .	1	[Red Box]	
2 Enter 25% (.25) of line 1 . . . . .	2	[Red Box]	
3 Qualified childcare resource and referral expenditures paid or incurred	3	[Red Box]	
4 Enter 10% (.10) of line 3 . . . . .	4	[Red Box]	
5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts . . . . .	5	[Red Box]	
6 Add lines 2, 4, and 5 . . . . .	6	[Red Box]	
7 Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . 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	[Red Box]	
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.

## Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

▶ **Attach to your tax return.**

▶ **Information about Form 8896 and its instructions is at [www.irs.gov/form8896](http://www.irs.gov/form8896).**

Attachment  
Sequence No. **142**

Name(s) shown on return	Identifying number		
<b>1</b> Low sulfur diesel fuel produced (in gallons) . . . . .	<b>1</b>		
<b>2</b> Multiply line 1 by \$.05 . . . . .	<b>2</b>		
<b>3</b> Qualified costs limitation (see instructions) . . . . .	<b>3</b>		
<b>4</b> Total low sulfur diesel fuel production credits allowed for all prior tax years . . . . .	<b>4</b>		
<b>5</b> Subtract line 4 from line 3 . . . . .	<b>5</b>		
<b>6</b> Enter the smaller of line 5 or line 2 . . . . .	<b>6</b>		
<b>7</b> Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives (see instructions) . . . . .	<b>7</b>		
<b>8</b> Add lines 6 and 7. Cooperatives, go to line 9. 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 1m . . . . .	<b>8</b>		
<b>9</b> Amount allocated to patrons of the cooperative (see instructions) . . . . .	<b>9</b>		
<b>10</b> Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1m . . . . .	<b>10</b>		

### General Instructions

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

### Future Developments

For the latest information about developments related to Form 8896 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8896](http://www.irs.gov/form8896).

### Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

Partnerships, S corporations, and cooperatives 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, or cooperative. Instead, they can report this credit directly on line 1m in Part III of Form 3800, General Business Credit.

### Definitions

#### Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

#### Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

### Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility; or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69, 2007-49 I.R.B. 1137, available at [www.irs.gov/irb/2007-49\\_IRB/ar14.html](http://www.irs.gov/irb/2007-49_IRB/ar14.html).



*Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).*

### Additional Information

For more information, see section 45H.

### Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

#### Line 1

Enter the number of gallons of diesel fuel produced with a sulfur content of 15 parts per million or less.

## 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
<b>1</b> Domestic production gross receipts (DPGR) . . . . .	<b>1</b>	[Redacted]
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>2</b>	[Redacted]
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>3</b>	[Redacted]
<b>4</b> 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 . . . . .	<b>4</b>	[Redacted]
<b>5</b> Add lines 2 through 4 . . . . .	<b>5</b>	[Redacted]
<b>6</b> Subtract line 5 from line 1 . . . . .	<b>6</b>	[Redacted]
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>7</b>	[Redacted]
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 . . . . .	<b>8</b>	[Redacted]
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>	[Redacted]
<b>10a Oil-related qualified production activities income.</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here . . . . .	<b>10a</b>	[Redacted]
<b>b Qualified production activities income.</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 . . . . .	<b>10b</b>	[Redacted]
<b>11</b> Income limitation (see instructions): <ul style="list-style-type: none"> <li>• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . .</li> <li>• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .</li> </ul>	<b>11</b>	[Redacted]
<b>12</b> 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 . . . . .	<b>12</b>	[Redacted]
<b>13</b> Enter 9% of line 12 . . . . .	<b>13</b>	[Redacted]
<b>14a</b> Enter the smaller of line 10a or line 12 . . . . .	<b>14a</b>	[Redacted]
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	<b>14b</b>	[Redacted]
<b>15</b> Subtract line 14b from line 13 . . . . .	<b>15</b>	[Redacted]
<b>16</b> Form W-2 wages (see instructions) . . . . .	<b>16</b>	[Redacted]
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>17</b>	[Redacted]
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 . . . . .	<b>18</b>	[Redacted]
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>	[Redacted]
<b>20</b> Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . . .	<b>20</b>	[Redacted]
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20 . . . . .	<b>21</b>	[Redacted]
<b>22</b> Enter the smaller of line 15 or line 21 . . . . .	<b>22</b>	[Redacted]
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	<b>23</b>	[Redacted]
<b>24</b> Expanded affiliated group allocation (see instructions) . . . . .	<b>24</b>	[Redacted]
<b>25</b> <b>Domestic production activities deduction.</b> 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 . . . . .	<b>25</b>	[Redacted]

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37712F

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

**Alternative Motor Vehicle Credit**

▶ Attach to your tax return.

▶ Information about Form 8910 and its separate instructions is at [www.irs.gov/form8910](http://www.irs.gov/form8910).

Name(s) shown on return

Identifying number

**Note.**

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

		(a) Vehicle 1	(b) Vehicle 2
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>	/ /	/ /
<b>4 Tentative credit</b> (see instructions for amount to enter)	<b>4</b>		

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

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>5</b> Business/investment use percentage (see instructions)	<b>5</b>	%	%
<b>6</b> Multiply line 4 by line 5 . . . . .	<b>6</b>		
<b>7</b> Add columns (a) and (b) on line 6 . . . . .	<b>7</b>		
<b>8</b> Alternative motor vehicle credit from partnerships and S corporations (see instructions)	<b>8</b>		
<b>9 Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r . . . . .	<b>9</b>		

**Part III Credit for Personal Use Part of Vehicle**

<b>10</b> If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 . . . . .	<b>10</b>		
<b>11</b> Add columns (a) and (b) on line 10 . . . . .	<b>11</b>		
<b>12</b> Enter the amount from Form 1040, line 47, or Form 1040NR, line 45 . . . . .	<b>12</b>		
<b>13</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>13</b>		
<b>14</b> Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .	<b>14</b>		
<b>15 Personal use part of credit.</b> Enter the <b>smaller</b> of line 11 or line 14 here and on Form 1040, line 54 (or Form 1040NR, line 51). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions . . . . .	<b>15</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2015)

# Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

**2015**  
 Attachment  
 Sequence No. **151**

▶ Attach to your tax return.

▶ Information about Form 8911 and its instructions is at [www.irs.gov/form8911](http://www.irs.gov/form8911).

Name(s) shown on return

Identifying number

## Part I Total Cost of Refueling Property

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

<b>2</b>	Business/investment use part (see instructions)	<b>2</b>		
<b>3</b>	Section 179 expense deduction (see instructions)	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2	<b>4</b>		
<b>5</b>	Multiply line 4 by 30% (.30)	<b>5</b>		
<b>6</b>	Maximum business/investment use part of credit (see instructions)	<b>6</b>		
<b>7</b>	Enter the <b>smaller</b> of line 5 or line 6	<b>7</b>		
<b>8</b>	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	<b>8</b>		
<b>9</b>	<b>Business/investment use part of credit.</b> 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	<b>9</b>		

## Part III Credit for Personal Use Part of Refueling Property

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2015)

## Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

Name of common parent		Employer identification number	
<b>1</b>	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions) . . . . .	<b>1</b>	
<b>2a</b>	Life/non-life loss limitation amount . . . . .	<b>2a</b>	
<b>b</b>	Limitation on non-insurance losses (Form 1120-L, page 1, line 25) . . . . .	<b>2b</b>	
<b>c</b>	Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26) . . . . .	<b>2c</b>	
<b>d</b>	<b>(1)</b> Non-life capital loss limitation . . . . .	<b>2d(1)</b>	
	<b>(2)</b> Life capital loss limitation . . . . .	<b>2d(2)</b>	
<b>e</b>	<b>(1)</b> Non-life charitable deduction limitation . . . . .	<b>2e(1)</b>	
	<b>(2)</b> Life charitable deduction limitation . . . . .	<b>2e(2)</b>	
<b>f</b>	<b>(1)</b> Non-life dual consolidated loss amount disallowed . . . . .	<b>2f(1)</b>	
	<b>(2)</b> Life dual consolidated loss amount disallowed . . . . .	<b>2f(2)</b>	
<b>3</b>	Combine lines 1 through 2f(2) . . . . .	<b>3</b>	
<b>4a</b>	<b>(1)</b> Non-life net operating loss deduction <span style="color: red;">■</span> <b>Net Operating Loss Deduction</b> . . . . .	<b>4a(1)</b>	
	<b>(2)</b> Life operations loss deduction <span style="color: red;">■</span> <b>Total Statutory Special Deductions</b> . . . . .	<b>4a(2)</b>	
<b>b</b>	<b>(1)</b> Non-life dividends received deduction . . . . .	<b>4b(1)</b>	
	<b>(2)</b> Life dividends received deduction . . . . .	<b>4b(2)</b>	
<b>c</b>	<b>(1)</b> Non-life capital loss carryforward used . . . . .	<b>4c(1)</b>	
	<b>(2)</b> Life capital loss carryforward used . . . . .	<b>4c(2)</b>	
<b>d</b>	<b>(1)</b> Non-life charitable deduction carryforward used . . . . .	<b>4d(1)</b>	
	<b>(2)</b> Life charitable deduction carryforward used . . . . .	<b>4d(2)</b>	
<b>e</b>	Small life insurance company deduction (Form 1120-L, page 1, line 23) . . . . .	<b>4e</b>	
<b>5</b>	Add lines 4a(1) through 4e . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 3 . . . . .	<b>6</b>	
<b>7</b>	Other adjustments to reconcile to taxable income on tax return (attach schedule) . . . . .	<b>7</b>	
<b>8</b>	<b>Total.</b> Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions) . . . . .	<b>8</b>	

Department of the Treasury  
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.  
▶ Information about Form 8916-A and its instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

**2015**

Name of common parent	Employer identification number
Name of subsidiary	Employer identification number

**Part I Cost of Goods Sold**

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b> Amounts attributable to cost flow assumptions . . . . .				
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense . . . . .				
<b>b</b> Other equity based compensation . . . . .				
<b>c</b> Meals and entertainment . . . . .				
<b>d</b> Parachute payments . . . . .				
<b>e</b> Compensation with section 162(m) limitation . . . . .				
<b>f</b> Pension and profit sharing . . . . .				
<b>g</b> Other post-retirement benefits . . . . .				
<b>h</b> Deferred compensation . . . . .				
<b>i</b> Reserved . . . . .				
<b>j</b> Amortization . . . . .				
<b>k</b> Depletion . . . . .				
<b>l</b> Depreciation . . . . .				
<b>m</b> Corporate owned life insurance premiums . . . . .				
<b>n</b> Other section 263A costs . . . . .				
<b>3</b> Inventory shrinkage accruals . . . . .				
<b>4</b> Excess inventory and obsolescence reserves . . . . .				
<b>5</b> Lower of cost or market write-downs . . . . .				
<b>6</b> Other items with differences (attach statement) . . . . .				
<b>7</b> Other items with no differences . . . . .				
<b>8 Total cost of goods sold.</b> Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions . . . . .				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (2015)

<b>Part II Interest Income</b>		(a)	(b)	(c)	(d)
	Interest Income Item	Income (Loss) per Income Statement	Temporary Difference	Permanent Difference	Income (Loss) per Tax Return
<b>1</b>	Tax-exempt interest income	■	■	■	
<b>2</b>	Interest income from hybrid securities	■	■	■	■
<b>3</b>	Sale/lease interest income	■	■	■	■
<b>4a</b>	Intercompany interest income — From outside tax affiliated group	■	■	■	■
<b>4b</b>	Intercompany interest income — From tax affiliated group	■	■	■	■
<b>5</b>	Other interest income	■	■	■	■
<b>6</b>	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	■	■	■	■

<b>Part III Interest Expense</b>		(a)	(b)	(c)	(d)
	Interest Expense Item	Expense per Income Statement	Temporary Difference	Permanent Difference	Deduction per Tax Return
<b>1</b>	Interest expense from hybrid securities	■	■	■	■
<b>2</b>	Lease/purchase interest expense	■	■	■	■
<b>3a</b>	Intercompany interest expense — Paid to outside tax affiliated group	■	■	■	■
<b>3b</b>	Intercompany interest expense — Paid to tax affiliated group	■	■	■	■
<b>4</b>	Other interest expense	■	■	■	■
<b>5</b>	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	■	■	■	■

# Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

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

Attachment  
 Sequence No. **160**

Name(s) shown on return		Identifying number	
Name of policyholder, if different from above		Identifying number, if different from above	
Type of business			
<b>1</b>	Enter the number of employees the policyholder had at the end of the tax year . . . . .	<b>1</b>	
<b>2</b>	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 . . . . .	<b>2</b>	
<b>3</b>	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 . . . . .	<b>3</b>	
<b>4a</b>	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b>	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent . . . . .	<b>4b</b>	

## General Instructions

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

### Purpose of Form

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

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

### Definitions

#### Employer-owned life insurance contract.

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

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

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

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

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

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

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

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

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

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

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

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

#### Electronic notification and consent.

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

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

## Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

OMB No. 1545-2127

▶ **Attach to the corporation's income tax return.**  
 ▶ **See separate instructions.**

Name of corporation (name of parent, if an affiliated group)	Employer identification number
--	--------------------------------

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a)

<b>1a</b> Enter the total amount of the corporation's money at the end of the tax year . . . . .	<b>1a</b>	<input checked="" type="text"/>	
<b>b</b> Enter the adjusted basis of all the corporation's other assets at the end of the tax year . . . . .	<b>1b</b>	<input checked="" type="text"/>	
<b>c</b> Add lines 1a and 1b . . . . .	<b>1c</b>	<input checked="" type="text"/>	
<b>d</b> Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions) . . . . .	<b>1d</b>	<input checked="" type="text"/>	
<b>e</b> Subtract line 1d from line 1c. If zero or less, enter \$1 . . . . .	<b>1e</b>	<input checked="" type="text"/>	
<b>f Debt to equity ratio.</b> Divide line 1d by line 1e (see instructions) . . . . .	<b>1f</b>	<input checked="" type="text"/>	
<b>g</b> Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If "Yes," enter the adjusted basis of that stock . . . . . ▶ \$ <input checked="" type="text"/>			
<b>h</b> Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If "Yes," enter the adjusted basis of that stock . . . . . ▶ \$ <input checked="" type="text"/>			
<b>i</b> Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If "Yes," enter the adjusted basis of those tangible assets . . . . . ▶ \$ <input checked="" type="text"/>			
<b>j</b> Is the corporation including as part of its assets on line 1b any intangible assets? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If "Yes," enter the adjusted basis of those intangible assets . . . . . ▶ \$ <input checked="" type="text"/>			
<b>2a</b> Enter the interest paid or accrued by the corporation for the tax year . . . . .	<b>2a</b>	<input checked="" type="text"/>	
<b>b</b> Enter any interest includible in the gross income of the corporation for the tax year . . . . .	<b>2b</b>	<input checked="" type="text"/>	
<b>c Net interest expense.</b> Subtract line 2b from line 2a. If zero or less, enter -0- . . . . .	<b>2c</b>	<input checked="" type="text"/>	
<b>3a</b> Enter the corporation's taxable income (loss) before the application of section 163(j) . . . . .	<b>3a</b>	<input checked="" type="text"/>	
<b>b</b> Enter the corporation's net interest expense from line 2c . . . . .	<b>3b</b>	<input checked="" type="text"/>	
<b>c</b> Enter any net operating loss deduction taken by the corporation under section 172 . . . . .	<b>3c</b>	<input checked="" type="text"/>	
<b>d</b> Enter any deduction taken under section 199 . . . . .	<b>3d</b>	<input checked="" type="text"/>	
<b>e</b> Enter any deduction taken for depreciation, amortization, or depletion . . . . .	<b>3e</b>	<input checked="" type="text"/>	
<b>f</b> Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule) . . . . .	<b>3f</b>	<input checked="" type="text"/>	
<b>g Adjusted taxable income.</b> Combine lines 3a through 3f. If zero or less, enter -0- . . . . .	<b>3g</b>	<input checked="" type="text"/>	

<b>4a</b>	Multiply line 3g by 50%	<b>4a</b>		
<b>b</b>	Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	<b>4b</b>		
<b>c</b>	Add lines 4a and 4b	<b>4c</b>		
<b>d</b>	<b>Excess interest expense.</b> Subtract line 4c from line 2c. If zero or less, enter -0-	<b>4d</b>		
<b>5a</b>	Enter any disqualified interest paid or accrued by the corporation to a related person	<b>5a</b>		
<b>b</b>	Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	<b>5b</b>		
<b>c</b>	Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust	<b>5c</b>		
<b>d</b>	Add lines 5a, 5b, and 5c	<b>5d</b>		
<b>e</b>	Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year	<b>5e</b>		
<b>f</b>	<b>Total disqualified interest for the tax year.</b> Add lines 5d and 5e	<b>5f</b>		

**6 Information about related persons receiving disqualified interest:**

	Name, Address, and ZIP code	Country of Incorporation or Organization
<b>a</b>		
<b>b</b>		
<b>c</b>		
<b>d</b>		
<b>e</b>		

**7 Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year.** If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)

<b>7</b>			
<b>8a</b>	Unused excess limitation carryforward from the prior 2 tax years	<b>8a</b>	
<b>b</b>	<b>Excess limitation for the current tax year.</b> Subtract line 2c from line 4a. If zero or less, enter -0-	<b>8b</b>	
<b>c</b>	<b>Excess limitation carryforward to the next tax year.</b> Add lines 8a and 8b (see instructions)	<b>8c</b>	

**Qualified Plug-in Electric Drive Motor Vehicle Credit**

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8936 and its separate instructions is at [www.irs.gov/form8936](http://www.irs.gov/form8936).

Name(s) shown on return	Identifying number
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- Note:**
- Use this form to claim the credit for certain plug-in electric vehicles.
  - Claim the credit for certain alternative motor vehicles on Form 8910.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle . . . . .	<b>1</b>		
2 Vehicle identification number (see instructions) . . . . .	<b>2</b>		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	<b>3</b>		
4 If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) . . . . .	<b>4</b>		

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

**Part II Credit for Business/Investment Use Part of Vehicle**

5 Business/investment use percentage (see instructions)	<b>5</b>	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	<b>6</b>		
7 Section 179 expense deduction (see instructions) . . . . .	<b>7</b>		
8 Subtract line 7 from line 6 . . . . .	<b>8</b>		
9 Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>		
10 Maximum credit per vehicle . . . . .	<b>10</b>		
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 . . . . .	<b>11</b>		
12 Add columns (a) and (b) on line 11 . . . . .	<b>12</b>		
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>		
14 <b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . .	<b>14</b>		

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

**Part III Credit for Personal Use Part of Vehicle**

		<b>(a) Vehicle 1</b>		<b>(b) Vehicle 2</b>	
<b>15</b>	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .	<b>15</b>			
<b>16</b>	Multiply line 15 by 10% (0.10) . . . . .	<b>16</b>			
<b>17</b>	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .	<b>17</b>			
<b>18</b>	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17 . . . . .	<b>18</b>			
<b>19</b>	Add columns (a) and (b) on line 18 . . . . .	<b>19</b>			
<b>20</b>	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45 . . . . .	<b>20</b>			
<b>21</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>21</b>			
<b>22</b>	Subtract line 21 from line 20 . . . . .	<b>22</b>			
<b>23</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions . . . . .	<b>23</b>			

▶ **Attach to your tax return.**

▶ **Information about Form 8941 and its separate instructions is at [www.irs.gov/form8941](http://www.irs.gov/form8941).**

Name(s) shown on return	Identifying number
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- 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.

<b>1</b> 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)) . . . . .	<b>1</b>	<input type="text"/>	
<b>2</b> 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	<b>2</b>	<input type="text"/>	
<b>3</b> Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$52,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .	<b>3</b>	<input type="text"/>	
<b>4</b> 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)) . . . . .	<b>4</b>	<input type="text"/>	
<b>5</b> 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)) . . . . .	<b>5</b>	<input type="text"/>	
<b>6</b> Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>	<input type="text"/>	
<b>7</b> Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) . . . . .	<b>7</b>	<input type="text"/>	
<b>8</b> If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 . . . . .	<b>8</b>	<input type="text"/>	
<b>9</b> If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 . . . . .	<b>9</b>	<input type="text"/>	
<b>10</b> 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) . . . . .	<b>10</b>	<input type="text"/>	
<b>11</b> Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>	<input type="text"/>	
<b>12</b> Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>	<input type="text"/>	
<b>13</b> 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)) . . . . .	<b>13</b>	<input type="text"/>	
<b>14</b> 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) . . . . .	<b>14</b>	<input type="text"/>	
<b>15</b> Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>	<input type="text"/>	
<b>16</b> 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, Part III, line 4h . . . . .	<b>16</b>	<input type="text"/>	
<b>17</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>17</b>	<input type="text"/>	
<b>18</b> Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>18</b>	<input type="text"/>	
<b>19</b> Enter the amount you paid in 2015 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .	<b>19</b>	<input type="text"/>	
<b>20</b> Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, line 44f . . . . .	<b>20</b>	<input type="text"/>	

STATISTICS OF INCOME PROGRAM DOCUMENTATION  
Data Items by Forms and Schedules  
2015

Changes to Corporation Statistics Branch Partnership Programs

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**There are no changes to the 2015 Partnerships Program**



**U.S. Return of Partnership Income**

OMB No. 1545-0123

For calendar year 2015, or tax year beginning [redacted], 2015, ending [redacted], 20 [redacted]

**2015**

► Information about Form 1065 and its separate instructions is at [www.irs.gov/form1065](http://www.irs.gov/form1065).

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

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

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

<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	[redacted]			
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	[redacted]			
	<b>c</b> Balance. Subtract line 1b from line 1a . . . . .	<b>1c</b>	[redacted]			
	<b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .	<b>2</b>	[redacted]			
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>	[redacted]			
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . . . . .	<b>4</b>	[redacted]			
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040)) . . . . .	<b>5</b>	[redacted]			
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .	<b>6</b>	[redacted]			
<b>7</b> Other income (loss) (attach statement) . . . . .	<b>7</b>	[redacted]				
<b>8</b> <b>Total income (loss).</b> Combine lines 3 through 7 . . . . .	<b>8</b>	[redacted]				
<b>Deductions</b> <small>(see the instructions for limitations)</small>	<b>9</b> Salaries and wages (other than to partners) (less employment credits) . . . . .	<b>9</b>	[redacted]			
	<b>10</b> Guaranteed payments to partners . . . . .	<b>10</b>	[redacted]			
	<b>11</b> Repairs and maintenance . . . . .	<b>11</b>	[redacted]			
	<b>12</b> Bad debts . . . . .	<b>12</b>	[redacted]			
	<b>13</b> Rent . . . . .	<b>13</b>	[redacted]			
	<b>14</b> Taxes and licenses . . . . .	<b>14</b>	[redacted]			
	<b>15</b> Interest . . . . .	<b>15</b>	[redacted]			
	<b>16a</b> Depreciation (if required, attach Form 4562) . . . . .	<b>16a</b>	[redacted]			
	<b>b</b> Less depreciation reported on Form 1125-A and elsewhere on return	<b>16b</b>	[redacted]			
	<b>16c</b>	[redacted]				
	<b>17</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .	<b>17</b>	[redacted]			
	<b>18</b> Retirement plans, etc. . . . .	<b>18</b>	[redacted]			
	<b>19</b> Employee benefit programs . . . . .	<b>19</b>	[redacted]			
	<b>20</b> Other deductions (attach statement) . . . . . <b>3.5% Gross Income Tax for PTP</b> . . . . .	<b>20</b>	[redacted]			
<b>21</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20 . . . . .	<b>21</b>	[redacted]				
<b>22</b> <b>Ordinary business income (loss).</b> Subtract line 21 from line 8 . . . . .	<b>22</b>	[redacted]				

**Sign Here**

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

Signature of general partner or limited liability company member manager \_\_\_\_\_ Date \_\_\_\_\_

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

**Paid Preparer Use Only**

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

**Schedule B Other Information**

<b>1</b>	What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>
<b>a</b>	<input checked="" type="checkbox"/> Domestic general partnership		
<b>b</b>	<input checked="" type="checkbox"/> Domestic limited partnership		
<b>c</b>	<input type="checkbox"/> Domestic limited liability company		
<b>d</b>	<input type="checkbox"/> Domestic limited liability partnership		
<b>e</b>	<input type="checkbox"/> Foreign partnership		
<b>f</b>	<input type="checkbox"/> Other <input checked="" type="checkbox"/> <b>Type of Entity</b>		
<b>2</b>	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person? . . . . .	<input checked="" type="checkbox"/>	
<b>3</b>	At the end of the tax year:		
<b>a</b>	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .	<input checked="" type="checkbox"/>	
<b>b</b>	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .	<input checked="" type="checkbox"/>	
<b>4</b>	At the end of the tax year, did the partnership:		
<b>a</b>	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below . . . . .		<input checked="" type="checkbox"/>
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
			(iv) Percentage Owned in Voting Stock
<b>b</b>	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .		<input checked="" type="checkbox"/>
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
			(iv) Country of Organization
			(v) Maximum Percentage Owned in Profit, Loss, or Capital
<b>5</b>	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details . . . . .	<input checked="" type="checkbox"/>	
<b>6</b>	Does the partnership satisfy <b>all four</b> of the following conditions?		
<b>a</b>	The partnership's total receipts for the tax year were less than \$250,000.		
<b>b</b>	The partnership's total assets at the end of the tax year were less than \$1 million.		
<b>c</b>	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.		
<b>d</b>	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.	<input checked="" type="checkbox"/>	
<b>7</b>	Is this partnership a publicly traded partnership as defined in section 469(k)(2)? . . . . .	<input checked="" type="checkbox"/>	
<b>8</b>	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? . . . . .	<input checked="" type="checkbox"/>	
<b>9</b>	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .	<input checked="" type="checkbox"/>	
<b>10</b>	At any time during calendar year 2015, 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. ►		<input checked="" type="checkbox"/>

**Schedule B Other Information (continued)**

		Yes	No
<b>11</b>	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 . . . . .	[Red]	
<b>12a</b>	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>b</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 . . . . .	[Red]	
<b>c</b>	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	[Red]	
<b>13</b>	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) . . . . . ▶	[Red]	
<b>14</b>	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? . . . . .	[Red]	
<b>15</b>	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 ▶	[Red]	
<b>16</b>	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. ▶	[Red]	[Red]
<b>17</b>	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ [Red] <b>Num of 8865's Attached - Editor Counted</b>		
<b>18a</b>	Did you make any payments in 2015 that would require you to file Form(s) 1099? See instructions . . . . .	[Red]	
<b>b</b>	If "Yes," did you or will you file required Form(s) 1099? . . . . .	[Red]	
<b>19</b>	Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶	[Red]	
<b>20</b>	Enter the number of partners that are foreign governments under section 892. ▶	[Red]	

**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 ▶  If the TMP is an entity, name of TMP representative ▶  Address of designated TMP ▶	Identifying number of TMP ▶  Phone number of TMP ▶
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<b>Schedule K Partners' Distributive Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 22) . . . . .	<b>1</b>	
	<b>2</b> Net rental real estate income (loss) (attach Form 8825) . . . . .	<b>2</b>	
	<b>3a</b> Other gross rental income (loss) . . . . .	<b>3a</b>	
	<b>b</b> Expenses from other rental activities (attach statement) . . . . .	<b>3b</b>	
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a . . . . .	<b>3c</b>	
	<b>4</b> Guaranteed payments . . . . .	<b>4</b>	
	<b>5</b> Interest income . . . . .	<b>5</b>	
	<b>6</b> Dividends: <b>a</b> Ordinary dividends . . . . .	<b>6a</b>	
	<b>b</b> Qualified dividends . . . . .	<b>6b</b>	
	<b>7</b> Royalties . . . . .	<b>7</b>	
	<b>8</b> Net short-term capital gain (loss) (attach Schedule D (Form 1065)) . . . . .	<b>8</b>	
<b>9a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1065)) . . . . .	<b>9a</b>		
<b>b</b> Collectibles (28%) gain (loss) . . . . .	<b>9b</b>		
<b>c</b> Unrecaptured section 1250 gain (attach statement) . . . . .	<b>9c</b>		
<b>10</b> Net section 1231 gain (loss) (attach Form 4797) . . . . .	<b>10</b>		
<b>11</b> Other income (loss) (see instructions) Type ▶	<b>11</b>		
<b>Deductions</b>	<b>12</b> Section 179 deduction (attach Form 4562) . . . . .	<b>12</b>	
	<b>13a</b> Contributions . . . . .	<b>13a</b>	
	<b>b</b> Investment interest expense . . . . .	<b>13b</b>	
	<b>c</b> Section 59(e)(2) expenditures: <b>(1)</b> Type ▶ <b>(2)</b> Amount ▶	<b>13c(2)</b>	
<b>d</b> Other deductions (see instructions) Type ▶	<b>13d</b>		
<b>Self-Employment</b>	<b>14a</b> Net earnings (loss) from self-employment . . . . .	<b>14a</b>	
	<b>b</b> Gross farming or fishing income . . . . .	<b>14b</b>	
	<b>c</b> Gross nonfarm income . . . . .	<b>14c</b>	
<b>Credits</b>	<b>15a</b> Low-income housing credit (section 42(j)(5)) . . . . .	<b>15a</b>	
	<b>b</b> Low-income housing credit (other) . . . . .	<b>15b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) . . . . .	<b>15c</b>	
	<b>d</b> Other rental real estate credits (see instructions) Type ▶	<b>15d</b>	
	<b>e</b> Other rental credits (see instructions) Type ▶	<b>15e</b>	
	<b>f</b> Other credits (see instructions) Type ▶	<b>15f</b>	
<b>Foreign Transactions</b>	<b>16a</b> Name of country or U.S. possession ▶		
	<b>b</b> Gross income from all sources . . . . .	<b>16b</b>	
	<b>c</b> Gross income sourced at partner level . . . . .	<b>16c</b>	
	Foreign gross income sourced at partnership level		
	<b>d</b> Passive category ▶ <b>e</b> General category ▶ <b>f</b> Other ▶	<b>16f</b>	
	Deductions allocated and apportioned at partner level		
	<b>g</b> Interest expense ▶ <b>h</b> Other ▶	<b>16h</b>	
	Deductions allocated and apportioned at partnership level to foreign source income		
	<b>i</b> Passive category ▶ <b>j</b> General category ▶ <b>k</b> Other ▶	<b>16k</b>	
<b>l</b> Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	<b>16l</b>		
<b>m</b> Reduction in taxes available for credit (attach statement) . . . . .	<b>16m</b>		
<b>n</b> Other foreign tax information (attach statement) . . . . .			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17a</b> Post-1986 depreciation adjustment . . . . .	<b>17a</b>	
	<b>b</b> Adjusted gain or loss . . . . .	<b>17b</b>	
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>17c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income . . . . .	<b>17d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions . . . . .	<b>17e</b>	
	<b>f</b> Other AMT items (attach statement) . . . . .	<b>17f</b>	
<b>Other Information</b>	<b>18a</b> Tax-exempt interest income . . . . .	<b>18a</b>	
	<b>b</b> Other tax-exempt income . . . . .	<b>18b</b>	
	<b>c</b> Nondeductible expenses . . . . .	<b>18c</b>	
	<b>19a</b> Distributions of cash and marketable securities . . . . .	<b>19a</b>	
	<b>b</b> Distributions of other property . . . . .	<b>19b</b>	
	<b>20a</b> Investment income . . . . .	<b>20a</b>	
<b>b</b> Investment expenses . . . . .	<b>20b</b>		
<b>c</b> Other items and amounts (attach statement) . . . . .			

**Analysis of Net Income (Loss)**

<b>1</b>	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						<b>1</b>	
<b>2</b>	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
<b>a</b>	General partners							
<b>b</b>	Limited partners							

	Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
			(a)	(b)	(c)	(d)
<b>Assets</b>						
<b>1</b>		Cash				
<b>2a</b>		Trade notes and accounts receivable				
<b>b</b>		Less allowance for bad debts				
<b>3</b>		Inventories				
<b>4</b>		U.S. government obligations				
<b>5</b>		Tax-exempt securities				
<b>6</b>		Other current assets (attach statement)				
<b>7a</b>		Loans to partners (or persons related to partners)				
<b>b</b>		Mortgage and real estate loans				
<b>8</b>		Other investments (attach statement)				
<b>9a</b>		Buildings and other depreciable assets				
<b>b</b>		Less accumulated depreciation				
<b>10a</b>		Depletable assets				
<b>b</b>		Less accumulated depletion				
<b>11</b>		Land (net of any amortization)				
<b>12a</b>		Intangible assets (amortizable only)				
<b>b</b>		Less accumulated amortization				
<b>13</b>		Other assets (attach statement)				
<b>14</b>		Total assets				
<b>Liabilities and Capital</b>						
<b>15</b>		Accounts payable				
<b>16</b>		Mortgages, notes, bonds payable in less than 1 year				
<b>17</b>		Other current liabilities (attach statement)				
<b>18</b>		All nonrecourse loans				
<b>19a</b>		Loans from partners (or persons related to partners)				
<b>b</b>		Mortgages, notes, bonds payable in 1 year or more				
<b>20</b>		Other liabilities (attach statement)				
<b>21</b>		Partners' capital accounts				
<b>22</b>		Total liabilities and capital				

**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).

<b>1</b>	Net income (loss) per books		<b>6</b>	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		<b>a</b>	Tax-exempt interest \$	
<b>3</b>	Guaranteed payments (other than health insurance)		<b>7</b>	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
<b>4</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		<b>a</b>	Depreciation \$	
<b>a</b>	Depreciation \$		<b>8</b>	Add lines 6 and 7	
<b>b</b>	Travel and entertainment \$		<b>9</b>	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
<b>5</b>	Add lines 1 through 4				

**Schedule M-2 Analysis of Partners' Capital Accounts**

<b>1</b>	Balance at beginning of year		<b>6</b>	Distributions: <b>a</b> Cash	
<b>2</b>	Capital contributed: <b>a</b> Cash			<b>b</b> Property	
	<b>b</b> Property		<b>7</b>	Other decreases (itemize):	
<b>3</b>	Net income (loss) per books		<b>8</b>	Add lines 6 and 7	
<b>4</b>	Other increases (itemize):		<b>9</b>	Balance at end of year. Subtract line 8 from line 5	
<b>5</b>	Add lines 1 through 4				



**SCHEDULE D  
(Form 1065)**

**Capital Gains and Losses**

OMB No. 1545-0123

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.**

**2015**

▶ **Information about Schedule D (Form 1065) and its separate instructions is at [www.irs.gov/form1065](http://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)
<b>1a</b> 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 . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				
<b>6</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .				
<b>7 Net short-term capital gain or (loss).</b> 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 . . . . .				

**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)
<b>8a</b> 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 . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				
<b>13</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .				
<b>14</b> Capital gain distributions (see instructions) . . . . .				
<b>15 Net long-term capital gain or (loss).</b> 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 . . . . .				

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

Cat. No. 11393G

Schedule D (Form 1065) 2015

**U.S. Return of Income for  
Electing Large Partnerships**

Department of the Treasury  
Internal Revenue Service

For calendar year 2015, or tax year beginning [redacted], 2015, and ending [redacted], 20 [redacted].  
▶ Information about Form 1065-B and its separate instructions is at [www.irs.gov/form1065b](http://www.irs.gov/form1065b).

**2015**

<b>A</b> Principal business activity [redacted]	<b>TYPE or PRINT</b>	Name of partnership [redacted]	<b>D</b> Employer identification number [redacted]
<b>B</b> Principal product or service [redacted]		Number, street, and room or suite no. If a P.O. box, see instructions. [redacted]	<b>E</b> Date business started [redacted]
<b>C</b> Business code no. (see instructions) [redacted]		City or town, state or province, country, and ZIP or foreign postal code [redacted]	<b>F</b> Total assets (see instructions) \$ [redacted]

- G** Check applicable boxes: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return
- H** Check accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶ \_\_\_\_\_
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ \_\_\_\_\_
- J** Check if Schedule M-3 (Form 1065) is attached ▶

**Part I Taxable Income or Loss From Passive Loss Limitation Activities**

	1a	b	c	1c				
<b>Income</b>	1a	Gross receipts or sales [redacted]	b	Less returns and allowances [redacted]	c	Bal ▶	1c	
	2	Cost of goods sold (attach Form 1125-A) . . . . .					2	
	3	Gross profit. Subtract line 2 from line 1c . . . . .					3	
	4	Net rental real estate income (loss) (attach Form 8825) . . . . .					4	
	5	Net income (loss) from other rental activities (attach statement) . . . . .					5	
	6	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . . . . .					6	
	7	Net farm profit (loss) (attach Schedule F (Form 1040)) . . . . .					7	
	8	Excess of net short-term capital gain over net long-term capital loss (Schedule D, line 20) . . . . .					8	
	9	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .					9	
	10	Other income (loss) (see instructions) (attach statement) . . . . .					10	
	11	<b>Total income (loss).</b> Combine lines 3 through 10 . . . . .					11	
<b>Deductions</b>	12	Salaries and wages (other than to partners) (less employment credits) . . . . .					12	
	13	Guaranteed payments to partners . . . . .					13	
	14	Repairs and maintenance . . . . .					14	
	15	Bad debts . . . . .					15	
	16	Rent . . . . .					16	
	17	Taxes and licenses . . . . .					17	
	18	Interest . . . . .					18	
	19a	Depreciation and section 179 expense deduction (see instructions) . . . . .			19a	[redacted]		<b>Section 179</b>
	b	Less: depreciation reported on Form 1125-A and elsewhere on return . . . . .			19b	[redacted]		
	19c					[redacted]		
	20	Depletion . . . . .					20	<b>Oil &amp; Gas Depletion</b>
	21	Retirement plans, etc. . . . .					21	
	22	Employee benefit programs . . . . .					22	
	23	Other deductions (attach statement) . . . . .					23	
24	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 12 through 23 . . . . .					24		
25	<b>3.5% Gross Income Tax for PTP</b>							
25	<b>Taxable income (loss) from passive loss limitation activities.</b> Subtract line 24 from line 11 . . . . .					25		
<b>Tax and Payments</b>	26	Tax (see instructions). Check if from: a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 . . . . .					26	
	27	Other payments. Check if from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 . . . . .					27	
	28	Amount owed. Enter the excess of line 26 over line 27 . . . . .					28	
	29	Overpayment. Enter the excess of line 27 over line 26 . . . . .					29	

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

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

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

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

**Part II Taxable Income or Loss From Other Activities**

<b>1</b>	Interest . . . . .		<b>1</b>	
<b>2a</b>	Total ordinary dividends . . . . .	<b>2a</b>		
<b>b</b>	Qualified dividends . . . . .	<b>2b</b>		
<b>c</b>	Nonqualified dividends (subtract line 2b from 2a) . . . . .		<b>2c</b>	
<b>3</b>	Gross royalties . . . . .		<b>3</b>	
<b>4</b>	Excess of net short-term capital gain over net long-term capital loss (Schedule D, line 23) . . . . .		<b>4</b>	
<b>5</b>	Other income (loss) (see instructions) (attach statement) . . . . .		<b>5</b>	
<b>6</b>	<b>Total income (loss).</b> Add lines 1, 2c, 3, 4, and 5 . . . . .		<b>6</b>	
<b>7</b>	Interest expense on investment debts (attach Form 4952) . . . . .		<b>7</b>	
<b>8</b>	State and local income taxes (see instructions) . . . . .		<b>8</b>	
<b>9</b>	Charitable contributions (see instructions for limitations and required attachment) . . . . .		<b>9</b>	
<b>10a</b>	Total miscellaneous itemized deductions . . . . .	<b>10a</b>		
<b>b</b>	Deductible amount. Multiply line 10a by 30% (0.30) . . . . .		<b>10b</b>	
<b>11</b>	Other deductions (attach statement) . . . . .		<b>11</b>	
<b>12</b>	<b>Total deductions.</b> Add lines 7, 8, 9, 10b, and 11 . . . . .		<b>12</b>	
<b>13</b>	<b>Taxable income (loss) from other activities.</b> Subtract line 12 from line 6 . . . . .		<b>13</b>	

**Schedule B Other Information** (see instructions)

		Yes	No
<b>1</b>	What type of entity is filing this return? Check the applicable box:		
<b>a</b>	<input checked="" type="checkbox"/> Domestic general partnership		
<b>b</b>	<input checked="" type="checkbox"/> Domestic limited partnership		
<b>c</b>	<input checked="" type="checkbox"/> Domestic limited liability company		
<b>d</b>	<input checked="" type="checkbox"/> Domestic limited liability partnership		
<b>e</b>	<input checked="" type="checkbox"/> Foreign partnership		
<b>f</b>	<input checked="" type="checkbox"/> Other ▶ <b>Type of Entity</b> _____		
<b>2</b>	Are any partners in this partnership also partnerships? . . . . .	<input checked="" type="checkbox"/>	
<b>3</b>	During the partnership's tax year, did the partnership own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," see instructions for required attachment . . . . .	<input checked="" type="checkbox"/>	
<b>4</b>	Does this partnership have any foreign partners? If "Yes," the partnership may have to file Forms 8804, 8805, and 8813. (See instructions.) . . . . .	<input checked="" type="checkbox"/>	
<b>5</b>	Is this partnership a publicly traded partnership as defined in section 469(k)(2)? . . . . .	<input checked="" type="checkbox"/>	
<b>6</b>	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .	<input checked="" type="checkbox"/>	
<b>7</b>	At any time during calendar year 2015, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶ _____	<input checked="" type="checkbox"/>	
<b>8</b>	During the tax year, did the partnership receive a distribution from, or was it the grantor to, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520 . . . . .	<input checked="" type="checkbox"/>	
<b>9</b>	Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ _____		

**8865 - Editor Counted**

**Schedule D Capital Gains and Losses** (Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.)

**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)
<b>1a</b>	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 . . . . .				█
<b>1b</b>	Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				█
<b>2</b>	Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				█
<b>3</b>	Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				█
<b>4</b>	Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				█
<b>5</b>	Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				█
<b>6</b>	Partnership's share of net short-term capital gain (loss) from other partnerships, estates, and trusts . . . . .				█
<b>7</b>	<b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h) . . . . .				█

**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)
<b>8a</b>	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 . . . . .				█
<b>8b</b>	Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				█
<b>9</b>	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				█
<b>10</b>	Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				█
<b>11</b>	Enter gain from Form 4797, Part I . . . . .				█
<b>12</b>	Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				█
<b>13</b>	Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				█
<b>14</b>	Partnership's share of net long-term capital gain (loss) from other partnerships, estates, and trusts . . . . .				█
<b>15</b>	<b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h) . . . . .				█

**Part III—Summary of Parts I and II**

<b>16</b>	Combine lines 7 and 15 and enter the net gain (loss) . . . . .				█
<b>17</b>	Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .				█
<b>18</b>	<b>Net capital gain or (loss).</b> Subtract line 17 from line 16 . . . . .				█

**Part IV—Net Capital Gain (Loss) From Passive Loss Limitation Activities**

<b>19</b>	Redetermine the amount on line 17 by taking into account only gains and losses from passive loss limitation activities . . . . .				█
<b>20</b>	<b>Excess of net short-term capital gain over net long-term capital loss.</b> Enter the <b>smaller</b> of the amount on line 17 or line 19. Enter here and on page 1, Part I, line 8 . . . . .				█
<b>21</b>	Redetermine the amount on line 18 by taking into account only gains and losses from passive loss limitation activities . . . . .				█
<b>22</b>	<b>Net capital gain or (loss) from passive loss limitation activities.</b> If lines 18 and 21 are both positive or both negative, enter the <b>smaller</b> of line 18 or line 21. Otherwise, enter -0-. Enter here and on Schedule K, line 4a <b>Note:</b> When figuring whether line 18 or line 21 is <b>smaller</b> , treat both numbers as positive.				█

**Part V—Net Capital Gain (Loss) From Other Activities**

<b>23</b>	<b>Excess of net short-term capital gain over net long-term capital loss.</b> Subtract line 20 from line 17. Enter here and on page 2, Part II, line 4 . . . . .				█
<b>24</b>	<b>Net capital gain or (loss) from other activities.</b> Subtract line 22 from line 18. Enter here and on Schedule K, line 4b . . . . .				█

**Schedule K Partners' Shares of Income, Credits, Deductions, etc.**

(a) Distributive share items				(b) Total amount	
<b>1a</b>	Taxable income (loss) from passive loss limitation activities (Part I, line 25)			<b>1a</b>	
<b>b</b>	Amount on line 1a allocated to general partners as:				
	<b>(1)</b>	Taxable income (loss) from trade or business activities	<b>1b(1)</b>		
	<b>(2)</b>	Taxable income (loss) from rental real estate activities	<b>1b(2)</b>		
	<b>(3)</b>	Taxable income (loss) from other rental activities	<b>1b(3)</b>		
<b>c</b>	Total amount on line 1a allocated to general partners. Combine lines 1b(1) through 1b(3)			<b>1c</b>	
<b>d</b>	Taxable income (loss) from passive loss limitation activities allocated to limited partners. Subtract line 1c from line 1a (report on Schedules K-1, box 1)			<b>1d</b>	
<b>2</b>	Taxable income (loss) from other activities (Part II, line 13)			<b>2</b>	
<b>3</b>	Qualified dividends from other activities (Part II, line 2b)			<b>3</b>	
<b>4a</b>	Net capital gain (loss) from passive loss limitation activities (Schedule D, line 22)			<b>4a</b>	
<b>b</b>	Net capital gain (loss) from other activities (Schedule D, line 24)			<b>4b</b>	
<b>5</b>	Net passive alternative minimum tax adjustment			<b>5</b>	
<b>6</b>	Net other alternative minimum tax adjustment			<b>6</b>	
<b>7</b>	Guaranteed payments			<b>7</b>	
<b>8</b>	Income from discharge of indebtedness			<b>8</b>	
<b>9</b>	Tax-exempt interest income			<b>9</b>	
<b>10</b>	General credits (see instructions)			<b>10</b>	
<b>11</b>	Low-income housing credit (see instructions)			<b>11</b>	
<b>12</b>	Rehabilitation credit from rental real estate activities (attach Form 3468, if applicable)			<b>12</b>	
<b>13a</b>	Net earnings (loss) from self-employment			<b>13a</b>	
<b>b</b>	Gross nonfarm income			<b>13b</b>	
<b>14a</b>	Name of foreign country or U.S. possession ▶				
<b>b</b>	Gross income from all sources			<b>14b</b>	
<b>c</b>	Gross income sourced at partner level (attach statement)			<b>14c</b>	
<b>d</b>	Foreign gross income sourced at partnership level:				
	<b>(1)</b>	Passive category	<b>14d(1)</b>		
	<b>(2)</b>	General category	<b>14d(2)</b>		
	<b>(3)</b>	Other (attach statement)	<b>14d(3)</b>		
<b>e</b>	Deductions allocated and apportioned at partner level:				
	<b>(1)</b>	Interest expense	<b>14e(1)</b>		
	<b>(2)</b>	Other	<b>14e(2)</b>		
<b>f</b>	Deductions allocated and apportioned at partnership level to foreign source income:				
	<b>(1)</b>	Passive category	<b>14f(1)</b>		
	<b>(2)</b>	General category	<b>14f(2)</b>		
	<b>(3)</b>	Other (attach statement)	<b>14f(3)</b>		
<b>g</b>	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>			<b>14g</b>	
<b>h</b>	Reduction in taxes available for credit (attach statement)			<b>14h</b>	
<b>15</b>	Other items and amounts required to be reported separately to partners (attach statement)				

**Analysis of Net Income (Loss)**

<b>1</b>	Net income (loss). In column (b), add lines 1c through 4b, 7, and 8. From the result, subtract line 14g						<b>1</b>	
<b>2</b>	Analysis by partner type:							
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other		
<b>a</b>	General partners							
<b>b</b>	Limited partners							

**Schedule L Balance Sheets per Books**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)				
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets				
b Less accumulated depreciation				
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach statement)				
14 <b>Total assets</b>				
<b>Liabilities and Capital</b>				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 <b>Total liabilities and capital</b>				

**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		6 Income recorded on books this year not included on Schedule K, lines 1c through 4b, and 8 (itemize):	
2 Income included on Schedule K, lines 1c through 4b, and 8, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments		7 Deductions included on Schedule K, lines 1c through 4b, and 14g, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1c through 4b, and 14g (itemize):		a Depreciation \$	
a Depreciation \$		8 Add lines 6 and 7	
b Travel and entertainment \$		9 Income (loss). (Analysis of Net Income (Loss), line 1.) Subtract line 8 from line 5	
5 Add lines 1 through 4			

**Schedule M-2 Analysis of Partners' Capital Accounts**

1 Balance at beginning of year		6 Distributions:	
2 Capital contributed:		a Cash	
a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) per books		8 Add lines 6 and 7	
4 Other increases (itemize):		9 Balance at end of year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

Name		Employer identification number	
<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	
<b>2</b>	Purchases . . . . .	<b>2</b>	
<b>3</b>	Cost of labor . . . . .	<b>3</b>	
<b>4</b>	Additional section 263A costs (attach schedule) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach schedule) . . . . .	<b>5</b>	
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	
<b>8</b>	<b>Cost of goods sold.</b> 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) . . . . .	<b>8</b>	

**9a** Check all methods used for valuing closing inventory:

(i)  Cost

(ii)  Lower of cost or market

(iii)  Other (Specify method used and attach explanation.) ▶

**b** Check if there was a writedown of subnormal goods . . . . . ▶

**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ▶

**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . . **9d** \_\_\_\_\_

**e** If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? . . .  Yes  No

**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .  Yes  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.

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

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

OMB No. 1545-0123

**2015**

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](http://www.irs.gov/form1065).

Name of partnership

Employer identification number

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

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

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

- 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.**

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b>	
<b>b</b> Indicate accounting standard used for line 4a (see instructions):		
<b>1</b> <input type="checkbox"/> GAAP <b>2</b> <input type="checkbox"/> IFRS <b>3</b> <input type="checkbox"/> 704(b)		
<b>4</b> <input type="checkbox"/> Tax-basis <b>5</b> <input type="checkbox"/> Other: (Specify) ▶ _____		
<b>5a</b> Net income from nonincludible foreign entities (attach statement)	<b>5a</b>	( )
<b>b</b> Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	<b>5b</b>	
<b>6a</b> Net income from nonincludible U.S. entities (attach statement)	<b>6a</b>	( )
<b>b</b> Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	<b>6b</b>	
<b>7a</b> Net income (loss) of other foreign disregarded entities (attach statement)	<b>7a</b>	
<b>b</b> Net income (loss) of other U.S. disregarded entities (attach statement)	<b>7b</b>	
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	<b>8</b>	
<b>9</b> Adjustment to reconcile income statement period to tax year (attach statement)	<b>9</b>	
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach statement)	<b>10</b>	
<b>11</b> <b>Net income (loss) per income statement of the partnership.</b> Combine lines 4a through 10	<b>11</b>	

**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
<b>a</b> Included on Part I, line 4		
<b>b</b> Removed on Part I, line 5		
<b>c</b> Removed on Part I, line 6		
<b>d</b> Included on Part I, line 7		

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				
2 Gross foreign dividends not previously taxed . . . . .				
3 Subpart F, QEF, and similar income inclusions . . . . .				
4 Gross foreign distributions previously taxed . . . . .				
5 Income (loss) from equity method U.S. corporations				
6 U.S. dividends . . . . .				
7 Income (loss) from U.S. partnerships . . . . .				
8 Income (loss) from foreign partnerships . . . . .				
9 Income (loss) from other pass-through entities . . . . .				
10 Items relating to reportable transactions . . . . .				
11 Interest income (see instructions) . . . . .				
12 Total accrual to cash adjustment . . . . .				
13 Hedging transactions . . . . .				
14 Mark-to-market income (loss) . . . . .				
15 Cost of goods sold (see instructions) . . . . .				
16 Sale versus lease (for sellers and/or lessors) . . . . .				
17 Section 481(a) adjustments . . . . .				
18 Unearned/deferred revenue . . . . .				
19 Income recognition from long-term contracts . . . . .				
20 Original issue discount and other imputed interest . . . . .				
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
e Abandonment losses . . . . .				
f Worthless stock losses (attach statement) . . . . .				
g Other gain/loss on disposition of assets other than inventory . . . . .				
22 Other income (loss) items with differences (attach statement)				
23 <b>Total income (loss) items.</b> Combine lines 1 through 22 . . . . .				
24 <b>Total expense/deduction items.</b> (From Part III, line 31) (see instructions) . . . . .				
25 Other items with no differences . . . . .				
26 <b>Reconciliation totals.</b> Combine lines 23 through 25				

**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 . . . . .				
2 State and local deferred income tax expense . . . . .				
3 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
4 Foreign deferred income tax expense . . . . .				
5 Equity-based compensation . . . . .				
6 Meals and entertainment . . . . .				
7 Fines and penalties . . . . .				
8 Judgments, damages, awards, and similar costs . . . . .				
9 Guaranteed payments . . . . .				
10 Pension and profit-sharing . . . . .				
11 Other post-retirement benefits . . . . .				
12 Deferred compensation . . . . .				
13 Charitable contribution of cash and tangible property . . . . .				
14 Charitable contribution of intangible property . . . . .				
15 Organizational expenses as per Regulations section 1.709-2(a) . . . . .				
16 Syndication expenses as per Regulations section 1.709-2(b) . . . . .				
17 Current year acquisition/reorganization investment banking fees . . . . .				
18 Current year acquisition/reorganization legal and accounting fees . . . . .				
19 Amortization/impairment of goodwill . . . . .				
20 Amortization of acquisition, reorganization, and start-up costs . . . . .				
21 Other amortization or impairment write-offs . . . . .				
22 Reserved . . . . .				
23a Depletion—Oil & Gas . . . . .				
b Depletion—Other than Oil & Gas . . . . .				
24 Intangible drilling & development costs . . . . .				
25 Depreciation . . . . .				
26 Bad debt expense . . . . .				
27 Interest expense (see instructions) . . . . .				
28 Purchase versus lease (for purchasers and/or lessees) . . . . .				
29 Research and development costs . . . . .				
30 Other expense/deduction items with differences (attach statement) . . . . .				
31 <b>Total expense/deduction items.</b> Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive . . . . .				

**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](http://www.irs.gov/form1065).**

Name of partnership	Employer identification number
---------------------	--------------------------------

		Yes	No
1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? . . . . .	.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 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? . . . . .	.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)? . . . . .	.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)? . . . . .	.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle . . . . .	.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes? . . . . .	.	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Name(s) shown on return

Identifying number

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

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

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

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

<b>5</b> Qualifying advanced coal project credit (see instructions):			
<b>a</b> Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (.20)	<b>5a</b>		
<b>b</b> Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (.15)	<b>5b</b>		
<b>c</b> Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (.30)	<b>5c</b>		
<b>d</b> Total. Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>		█
<b>6</b> Qualifying gasification project credit (see instructions):			
<b>a</b> Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . . \$ _____ × 30% (.30)	<b>6a</b>		
<b>b</b> Qualified investment in property other than in <b>a</b> above placed in service during the tax year . . . . . \$ █ × 20% (.20)	<b>6b</b>		
<b>c</b> Total. Add lines 6a and 6b . . . . .	<b>6c</b>		█
<b>7</b> Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . \$ █ × 30% (.30)	<b>7</b>		█
<b>8</b> Reserved . . . . .	<b>8</b>		
<b>9</b> Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>9</b>		█
<b>10</b> Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a . . . . .	<b>10</b>		█

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2015)

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):				
<b>a</b>	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . .	<input type="checkbox"/>		
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . .	\$ _____		
<b>d</b>	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . .	\$ _____		
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:				
<b>e</b>	Pre-1936 buildings located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . . .	\$ _____ × 13% (.13)	<b>11e</b>	
<b>f</b>	Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . .	\$ _____ × 13% (.13)	<b>11f</b>	
<b>g</b>	Other pre-1936 buildings . . . . .	\$ _____ × 10% (.10)	<b>11g</b>	
<b>h</b>	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) . . . . .	\$ _____ × 26% (.26)	<b>11h</b>	
<b>i</b>	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) . . . . .	\$ _____ × 26% (.26)	<b>11i</b>	
<b>j</b>	Other certified historic structures . . . . .	\$ _____ × 20% (.20)	<b>11j</b>	
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.				
<b>k</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .			
<b>l</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . .			
<b>m</b>	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .		<b>11m</b>	
<b>12</b> Energy credit:				
<b>a</b>	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) \$ _____ × 10% (.10)		<b>12a</b>	
<b>b</b>	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (.30)		<b>12b</b>	
Qualified fuel cell property (see instructions):				
<b>c</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (.30)		<b>12c</b>	
<b>d</b>	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × \$1,000		<b>12d</b>	
<b>e</b>	Enter the lesser of line 12c or line 12d . . . . .		<b>12e</b>	
<b>f</b>	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 30% (.30)		<b>12f</b>	
<b>g</b>	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × \$3,000		<b>12g</b>	
<b>h</b>	Enter the lesser of line 12f or line 12g . . . . .		<b>12h</b>	
Qualified microturbine property (see instructions):				
<b>i</b>	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . \$ _____ × 10% (.10)		<b>12i</b>	
<b>j</b>	Kilowatt capacity of property on line 12i . . . . . ▶ _____ × \$200		<b>12j</b>	
<b>k</b>	Enter the lesser of line 12i or line 12j . . . . .		<b>12k</b>	

**Part III Rehabilitation Credit and Energy Credit (continued)**

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

**Depreciation and Amortization**  
(Including Information on Listed Property)

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](http://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	█
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	
<b>6</b> (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	█
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	█
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	█
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	█
13 Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12 ▶	13	

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

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

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

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

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2015	17	█
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/> <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2015 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary** (See instructions.) █ █ =50 YEAR PROP

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

**Part V Listed Property** (Include automobiles, certain other vehicles, certain 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?  **Yes**  **No** **24b** If "Yes," is the evidence written?  **Yes**  **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> 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) .						<b>25</b>		

**26** Property used more than 50% in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%				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										
<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles) .												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use?												

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

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

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2015 tax year (see instructions):					
709 Organizational Expenditures for Partnerships; 59(e) Optional write-off of certain tax preferences; 194 Qualified reforestation and reforestation costs; (more below)					
<b>43</b> Amortization of costs that began before your 2015 tax year . . . . .				<b>43</b>	
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	

178 The cost of acquiring a lease; 195 Business start-up expenditures; 174 Research and experimental expenditures; 197 Various intangibles; 169 Pollution control facilities; 167(h) Certain Geophysical Expenditures; 171 Taxable Bonds Premiums (after 8/8/05); 248 Corporate Organizational Expenditures; 1400I Qualified Revitalization Expenditures; Unidentified Amortization

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

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](http://www.irs.gov/form4797).

Attachment  
Sequence No. **27**

Name(s) shown on return	Identifying number
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1 Enter the gross proceeds from sales or exchanges reported to you for 2015 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . .	1	
--	---	--

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

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

**Part II Ordinary Gains and Losses** (see instructions)

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

## Work Opportunity Credit

▶ **Attach to your tax return.**

▶ **Information about Form 5884 and its separate instructions is at [www.irs.gov/form5884](http://www.irs.gov/form5884).**

Name(s) shown on return	Identifying number									
<p><b>1</b> 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.</p> <p><b>a</b> Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ <span style="background-color: red; color: red;">          </span> × 25% (0.25)</p> <p><b>b</b> Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <span style="background-color: red; color: red;">          </span> × 40% (0.40)</p> <p><b>c</b> Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ <span style="background-color: red; color: red;">          </span> × 50% (0.50)</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>1a</b></td> <td style="width: 20%;"></td> <td style="width: 70%;"></td> </tr> <tr> <td style="text-align: center;"><b>1b</b></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;"><b>1c</b></td> <td></td> <td></td> </tr> </table>	<b>1a</b>			<b>1b</b>			<b>1c</b>		
<b>1a</b>										
<b>1b</b>										
<b>1c</b>										
<p><b>2</b> Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>2</b></td> <td style="width: 20%; text-align: center;"><span style="background-color: red; color: red;">          </span></td> <td style="width: 70%;"></td> </tr> </table>	<b>2</b>	<span style="background-color: red; color: red;">          </span>							
<b>2</b>	<span style="background-color: red; color: red;">          </span>									
<p><b>3</b> Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>3</b></td> <td style="width: 20%; text-align: center;"><span style="background-color: red; color: red;">          </span></td> <td style="width: 70%;"></td> </tr> </table>	<b>3</b>	<span style="background-color: red; color: red;">          </span>							
<b>3</b>	<span style="background-color: red; color: red;">          </span>									
<p><b>4</b> 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 . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>4</b></td> <td style="width: 20%; text-align: center;"><span style="background-color: red; color: red;">          </span></td> <td style="width: 70%;"></td> </tr> </table>	<b>4</b>	<span style="background-color: red; color: red;">          </span>							
<b>4</b>	<span style="background-color: red; color: red;">          </span>									
<p><b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>5</b></td> <td style="width: 20%;"></td> <td style="width: 70%;"></td> </tr> </table>	<b>5</b>								
<b>5</b>										
<p><b>6</b> Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>6</b></td> <td style="width: 20%;"></td> <td style="width: 70%;"></td> </tr> </table>	<b>6</b>								
<b>6</b>										

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 13570D

Form **5884** (2015)

**Credit for Increasing Research Activities**

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](http://www.irs.gov/form6765).**

Name(s) shown on return

Identifying number

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

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	
2	Basic research payments to qualified organizations (see instructions)	2			
3	Qualified organization base period amount	3			
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5			
6	Cost of supplies	6			
7	Rental or lease costs of computers (see instructions)	7			
8	Enter the applicable percentage of contract research expenses (see instructions)	8			
9	Total qualified research expenses. Add lines 5 through 8	9			
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10		%	
11	Enter average annual gross receipts (see instructions)	11			
12	Multiply line 11 by the percentage on line 10	12			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13			
14	Multiply line 9 by 50% (0.50)	14			
15	Enter the <b>smaller</b> of line 13 or line 14			15	
16	Add lines 1, 4, and 15			16	
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (0.13). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached			17	

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

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			18	
19	Basic research payments to qualified organizations (see the line 2 instructions)	19			
20	Qualified organization base period amount (see the line 3 instructions)	20			
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	
22	Add lines 18 and 21			22	
23	Multiply line 22 by 20% (0.20)			23	
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24			
25	Cost of supplies	25			
26	Rental or lease costs of computers (see the line 7 instructions)	26			
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27			
28	Total qualified research expenses. Add lines 24 through 27	28			
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29			
30	Divide line 29 by 6.0	30			
31	Subtract line 30 from line 28. If zero or less, enter -0-	31			
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)			32	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (2015)

**Section B—Alternative Simplified Credit.** *(continued)*

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>		
<b>34</b>	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% (0.65). 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 . . . . .	<b>34</b>		

**Section C—Summary**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>		
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-. . . . .	<b>36</b>		
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>		
<b>38</b>	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 . . . . .	<b>38</b>		
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>		
<b>40</b>	Estates and trusts, subtract line 39 from line 38. Report the amount on Form 3800, Part III, line 1c.	<b>40</b>		

## Orphan Drug Credit

OMB No. 1545-1505

▶ Information about Form 8820 and its instructions is available at [www.irs.gov/form8820](http://www.irs.gov/form8820).  
 ▶ Attach to your tax return.

Attachment  
 Sequence No. **103**

Name(s) shown on return

Identifying number

### Part I Current Year Credit

<b>1</b> Qualified clinical testing expenses paid or incurred during the tax year (see instructions) . . . . .	<b>1</b>	■	
<b>2a</b> Current year credit. Multiply line 1 by 50% (.50) (see instructions) . . . . .	<b>2a</b>	■	
<b>b</b> Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above . . . . .	<b>2b</b>	■	
<b>c</b> Subtract line 2b from line 2a. If zero or less, enter -0- . . . . .	<b>2c</b>	■	
<b>3</b> Orphan drug credit from partnerships, S corporations, estates, or trusts . . . . .	<b>3</b>	■	
<b>4</b> Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1h . . . . .	<b>4</b>	■	
<b>5</b> Amount allocated to the beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>		
<b>6</b> Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1h . . . . .	<b>6</b>		

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 11208S

Form **8820** (Rev. 12-2012)

**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](http://www.irs.gov/form8824).**

Name(s) shown on tax return

Identifying number

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

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

**1** Description of like-kind property given up:  
 -----

**2** Description of like-kind property received:  
 -----

<b>3</b> Date like-kind property given up was originally acquired (month, day, year) . . . . .	<b>3</b> MM/DD/YYYY
<b>4</b> Date you actually transferred your property to other party (month, day, year) . . . . .	<b>4</b> MM/DD/YYYY
<b>5</b> 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 . . . . .	<b>5</b> MM/DD/YYYY
<b>6</b> Date you actually received the like-kind property from other party (month, day, year). See instructions	<b>6</b> 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**

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions in line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

**Part II Related Party Exchange Information**

<b>8</b> 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? . . . . .  **Yes**  **No**

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

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

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

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

Your social security number

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

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

**Multi-asset Exchange Indicator**

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

12	Fair market value (FMV) of other property given up . . . . .	12				
13	Adjusted basis of other property given up . . . . .	13				
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14				
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.						
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . .	15				
16	FMV of like-kind property you received . . . . .	16				
17	Add lines 15 and 16 . . . . .	17				
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18				
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19				
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20				
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21				
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	22				
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23				
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24				
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25				

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

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

26	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> 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	<b>Realized gain.</b> 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	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37				
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38				

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

▶ See instructions on back.

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

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

<b>1</b>	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
<b>A</b>	.....			
<b>B</b>	.....			
<b>C</b>	<b>Count of the Total Number of Properties</b>			
<b>D</b>	.....			

		Properties				
		A	B	C	D	
<b>Rental Real Estate Income</b>						
<b>2</b> Gross rents . . . . .	<b>2</b>					
<b>Rental Real Estate Expenses</b>						
<b>3</b> Advertising . . . . .	<b>3</b>					
<b>4</b> Auto and travel . . . . .	<b>4</b>					
<b>5</b> Cleaning and maintenance . .	<b>5</b>					
<b>6</b> Commissions . . . . .	<b>6</b>					
<b>7</b> Insurance . . . . .	<b>7</b>					
<b>8</b> Legal and other professional fees	<b>8</b>					
<b>9</b> Interest . . . . .	<b>9</b>	Lines 2 through 17 are a total for all properties.				
<b>10</b> Repairs . . . . .	<b>10</b>					
<b>11</b> Taxes . . . . .	<b>11</b>					
<b>12</b> Utilities . . . . .	<b>12</b>					
<b>13</b> Wages and salaries . . . . .	<b>13</b>					
<b>14</b> Depreciation (see instructions)	<b>14</b>					
<b>15</b> Other (list) ▶	<b>15</b>					
.....						
.....						
<b>16</b> Total expenses for each property. Add lines 3 through 15 . . . . .	<b>16</b>					
<b>17</b> Income or (Loss) from each property. Subtract line 16 from line 2	<b>17</b>					
<b>18a</b> Total gross rents. Add gross rents from line 2, columns A through H . . . . .	<b>18a</b>					
<b>b</b> Total expenses. Add total expenses from line 16, columns A through H . . . . .	<b>18b</b> (					
<b>19</b> Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	<b>19</b>					
<b>20a</b> 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) . . . . .	<b>20a</b>					
<b>b</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:						
<b>(1)</b> Name						
.....						
<b>(2)</b> Employer identification number						
.....						
.....						
<b>21</b> Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	<b>21</b>					
• <b>Form 1065 or 1120S:</b> Schedule K, line 2, or						
• <b>Form 1065-B:</b> Part I, line 4						

## Empowerment Zone Employment Credit

2015

Attachment  
 Sequence No. **99**

▶ **Attach to your tax return.**

▶ **Information about Form 8844 and its separate instructions is at [www.irs.gov/form8844](http://www.irs.gov/form8844).**

Name(s) shown on return	Identifying number			
<p><b>1</b> Enter the total qualified empowerment zone wages paid or incurred during calendar year 2015 only (see instructions) . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>1</b></td> <td style="width: 60%;"></td> <td style="width: 30%; text-align: center;"></td> </tr> </table>	<b>1</b>		
<b>1</b>				
<p><b>2</b> Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>2</b></td> <td style="width: 60%;"></td> <td style="width: 30%; text-align: center;"></td> </tr> </table>	<b>2</b>		
<b>2</b>				
<p><b>3</b> Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>3</b></td> <td style="width: 60%;"></td> <td style="width: 30%; text-align: center;"></td> </tr> </table>	<b>3</b>		
<b>3</b>				
<p><b>4</b> 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 . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>4</b></td> <td style="width: 60%;"></td> <td style="width: 30%; text-align: center;"></td> </tr> </table>	<b>4</b>		
<b>4</b>				
<p><b>5</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>5</b></td> <td style="width: 60%;"></td> <td style="width: 30%;"></td> </tr> </table>	<b>5</b>		
<b>5</b>				
<p><b>6</b> Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 . . . . .</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>6</b></td> <td style="width: 60%;"></td> <td style="width: 30%;"></td> </tr> </table>	<b>6</b>		
<b>6</b>				

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 16145S

Form **8844** (2015)

# Indian Employment Credit

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](http://www.irs.gov/form8845).**

**2015**  
Attachment  
Sequence No. **113**

Name(s) shown on return	Identifying number				
<b>1</b> Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;"><b>1</b></td> <td style="width: 15%; text-align: center;">█</td> <td style="width: 10%;"></td> <td style="width: 70%;"></td> </tr> </table>	<b>1</b>	█		
<b>1</b>	█				
<b>2</b> Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;"><b>2</b></td> <td style="width: 15%; text-align: center;">█</td> <td style="width: 10%;"></td> <td style="width: 70%;"></td> </tr> </table>	<b>2</b>	█		
<b>2</b>	█				
<b>3</b> Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;"><b>3</b></td> <td style="width: 15%;"></td> <td style="width: 10%;"></td> <td style="width: 70%;"></td> </tr> </table>	<b>3</b>			
<b>3</b>					
<b>4</b> Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to salaries and wages . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;"><b>4</b></td> <td style="width: 15%;"></td> <td style="width: 10%;"></td> <td style="width: 70%;"></td> </tr> </table>	<b>4</b>			
<b>4</b>					
<b>5</b> Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;"><b>5</b></td> <td style="width: 15%;"></td> <td style="width: 10%;"></td> <td style="width: 70%;"></td> </tr> </table>	<b>5</b>			
<b>5</b>					
<b>6</b> 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 . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;"><b>6</b></td> <td style="width: 15%; text-align: center;">█</td> <td style="width: 10%;"></td> <td style="width: 70%;"></td> </tr> </table>	<b>6</b>	█		
<b>6</b>	█				
<b>7</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;"><b>7</b></td> <td style="width: 15%;"></td> <td style="width: 10%;"></td> <td style="width: 70%;"></td> </tr> </table>	<b>7</b>			
<b>7</b>					
<b>8</b> Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;"><b>8</b></td> <td style="width: 15%;"></td> <td style="width: 10%;"></td> <td style="width: 70%;"></td> </tr> </table>	<b>8</b>			
<b>8</b>					

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 16146D

Form **8845** (2015)

**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](http://www.irs.gov/form8846).

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.

<b>1</b>	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) . . . . .	<b>1</b>		
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>		
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$118,500, see instructions and check here . . . . . ▶ <input type="checkbox"/>	<b>4</b>		
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>		
<b>6</b>	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 . . . . .	<b>6</b>		

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 16148Z

Form **8846** (2015)

**Biodiesel and Renewable Diesel Fuels Credit**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8864 and its separate instructions is at [www.irs.gov/form8864](http://www.irs.gov/form8864).

Name(s) shown on return

Identifying number

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

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

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
<b>1</b>	Biodiesel (other than agri-biodiesel)	<b>1</b>			
<b>2</b>	Agri-biodiesel	<b>2</b>			
<b>3</b>	Renewable diesel	<b>3</b>			
<b>4</b>	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	<b>4</b>			
<b>5</b>	Agri-biodiesel included in a biodiesel mixture	<b>5</b>			
<b>6</b>	Renewable diesel included in a renewable diesel mixture	<b>6</b>			
<b>7</b>	Qualified agri-biodiesel production	<b>7</b>			
<b>8</b>	Add lines 1 through 7. Include this amount in your income for 2015 (see instructions)		<b>8</b>		
<b>9</b>	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		<b>9</b>		
<b>10</b>	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1l		<b>10</b>		
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		<b>11</b>		
<b>12</b>	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1l		<b>12</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (2015)

## New Markets Credit

OMB No. 1545-1804

▶ **Attach to your tax return.**

▶ **Information about Form 8874 and its instructions is at [www.irs.gov/form8874](http://www.irs.gov/form8874).**

Attachment  
 Sequence No. **127**

Name(s) shown on return

Identifying number

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
<b>1</b>				%	
				%	
				%	
				%	
				%	
				%	
				%	
					<b>■ (Total)</b>
<b>2</b> New markets credit from partnerships and S corporations . . . . .					<b>2</b> <span style="color: red;">■</span>
<b>3</b> Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1i . . . . .					<b>3</b> <span style="color: red;">■</span>

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 31663N

Form **8874** (Rev. 12-2012)

**Credit for Small Employer Pension Plan  
 Startup Costs**

OMB No. 1545-1810

▶ **Attach to your tax return.**

▶ **Information about Form 8881 and its instructions is at [www.irs.gov/form8881](http://www.irs.gov/form8881).**

Attachment  
 Sequence No. **130**

Name(s) shown on return	Identifying number
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<b>1</b> Qualified startup costs incurred during the tax year. <b>Do not</b> enter more than \$1,000. . . . .	<b>1</b>	█							
<b>2</b> Enter one-half of line 1 . . . . .	<b>2</b>								
<b>3</b> Credit for small employer pension plan startup costs from partnerships and S corporations . . . . .	<b>3</b>								
<b>4</b> Add lines 2 and 3 . . . . .	<b>4</b>								
<b>5</b> Enter the <b>smaller</b> of line 4 or <b>\$500</b> . Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1j . . . . .	<b>5</b>								

## Credit for Employer-Provided Childcare Facilities and Services

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**  
▶ **Information about Form 8882 and its instructions is at [www.irs.gov/form8882](http://www.irs.gov/form8882).**

Attachment  
Sequence No. **131**

Name(s) shown on return		Identifying number	
1 Qualified childcare facility expenditures paid or incurred . . . . .	1	[Red Box]	[Red Box]
2 Enter 25% (.25) of line 1 . . . . .	2	[Red Box]	[Red Box]
3 Qualified childcare resource and referral expenditures paid or incurred	3	[Red Box]	[Red Box]
4 Enter 10% (.10) of line 3 . . . . .	4	[Red Box]	[Red Box]
5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts . . . . .	5	[Red Box]	[Red Box]
6 Add lines 2, 4, and 5 . . . . .	6	[Red Box]	[Red Box]
7 Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . 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	[Red Box]	[Red Box]
8 Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	8	[Red Box]	[Red Box]
9 Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k . . . . .	9	[Red Box]	[Red Box]

### 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.

## Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

▶ **Attach to your tax return.**

▶ **Information about Form 8896 and its instructions is at [www.irs.gov/form8896](http://www.irs.gov/form8896).**

Attachment  
Sequence No. **142**

Name(s) shown on return	Identifying number	
<b>1</b> Low sulfur diesel fuel produced (in gallons) . . . . .	<b>1</b>	
<b>2</b> Multiply line 1 by \$.05 . . . . .	<b>2</b>	█
<b>3</b> Qualified costs limitation (see instructions) . . . . .	<b>3</b>	█
<b>4</b> Total low sulfur diesel fuel production credits allowed for all prior tax years . . . . .	<b>4</b>	
<b>5</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	█
<b>6</b> Enter the smaller of line 5 or line 2 . . . . .	<b>6</b>	█
<b>7</b> Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives (see instructions) . . . . .	<b>7</b>	█
<b>8</b> Add lines 6 and 7. Cooperatives, go to line 9. 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 1m . . . . .	<b>8</b>	█
<b>9</b> Amount allocated to patrons of the cooperative (see instructions) . . . . .	<b>9</b>	
<b>10</b> Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1m . . . . .	<b>10</b>	

### General Instructions

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

#### Future Developments

For the latest information about developments related to Form 8896 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8896](http://www.irs.gov/form8896).

#### Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

Partnerships, S corporations, and cooperatives 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, or cooperative. Instead, they can report this credit directly on line 1m in Part III of Form 3800, General Business Credit.

#### Definitions

##### Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

##### Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

#### Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility; or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69, 2007-49 I.R.B. 1137, available at [www.irs.gov/irb/2007-49\\_IRB/ar14.html](http://www.irs.gov/irb/2007-49_IRB/ar14.html).



*Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).*

#### Additional Information

For more information, see section 45H.

### Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

#### Line 1

Enter the number of gallons of diesel fuel produced with a sulfur content of 15 parts per million or less.

# Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment  
Sequence No. **143**

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

Name(s) as shown on return		Identifying number	
		(a) Oil-related production activities	(b) All activities
<b>Note. Do not</b> complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
<b>1</b> Domestic production gross receipts (DPGR)			
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3			
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions)			
<b>4</b> 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			
<b>5</b> Add lines 2 through 4			
<b>6</b> Subtract line 5 from line 1			
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)			
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10			
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions)			
<b>10a Oil-related qualified production activities income.</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here			
<b>b Qualified production activities income.</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22			
<b>11</b> 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)			
<b>12</b> 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			
<b>13</b> Enter 9% of line 12			
<b>14a</b> Enter the smaller of line 10a or line 12			
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3%			
<b>15</b> Subtract line 14b from line 13			
<b>16</b> Form W-2 wages (see instructions)			
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20			
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions)			
<b>20</b> Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18			
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20			
<b>22</b> Enter the smaller of line 15 or line 21			
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			
<b>24</b> Expanded affiliated group allocation (see instructions)			
<b>25</b> Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

## Alternative Motor Vehicle Credit

▶ Attach to your tax return.

▶ Information about Form 8910 and its separate instructions is at [www.irs.gov/form8910](http://www.irs.gov/form8910).

Name(s) shown on return	Identifying number
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**Note.**

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle . . . . .	<b>1</b>		
2 Vehicle identification number (see instructions) . . . . .	<b>2</b>		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	<b>3</b>	/ /	/ /
4 <b>Tentative credit</b> (see instructions for amount to enter)	<b>4</b>	█	<b>Sum of all Columns</b>

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

**Part II Credit for Business/Investment Use Part of Vehicle**

5 Business/investment use percentage (see instructions)	<b>5</b>	%	%
6 Multiply line 4 by line 5 . . . . .	<b>6</b>		
7 Add columns (a) and (b) on line 6 . . . . .	<b>7</b>	█	
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)	<b>8</b>	█	
9 <b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r . . . . .	<b>9</b>	█	

**Part III Credit for Personal Use Part of Vehicle**

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 . . . . .	<b>10</b>		
11 Add columns (a) and (b) on line 10 . . . . .	<b>11</b>		
12 Enter the amount from Form 1040, line 47, or Form 1040NR, line 45 . . . . .	<b>12</b>		
13 Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>13</b>		
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .	<b>14</b>		
15 <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 11 or line 14 here and on Form 1040, line 54 (or Form 1040NR, line 51). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions . . . . .	<b>15</b>		

**For Paperwork Reduction Act Notice, see separate instructions.**

# Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

**2015**  
 Attachment  
 Sequence No. **151**

▶ Attach to your tax return.

▶ Information about Form 8911 and its instructions is at [www.irs.gov/form8911](http://www.irs.gov/form8911).

Name(s) shown on return

Identifying number

## Part I Total Cost of Refueling Property

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

<b>2</b>	Business/investment use part (see instructions)	<b>2</b>	
<b>3</b>	Section 179 expense deduction (see instructions)	<b>3</b>	
<b>4</b>	Subtract line 3 from line 2	<b>4</b>	
<b>5</b>	Multiply line 4 by 30% (.30)	<b>5</b>	
<b>6</b>	Maximum business/investment use part of credit (see instructions)	<b>6</b>	
<b>7</b>	Enter the <b>smaller</b> of line 5 or line 6	<b>7</b>	
<b>8</b>	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	<b>8</b>	
<b>9</b>	<b>Business/investment use part of credit.</b> 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	<b>9</b>	

## Part III Credit for Personal Use Part of Refueling Property

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2015)

# 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			
<b>1</b>	Enter the number of employees the policyholder had at the end of the tax year . . . . .	<b>1</b>	
<b>2</b>	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 . . . . .	<b>2</b>	
<b>3</b>	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 . . . . .	<b>3</b>	
<b>4a</b>	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b>	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent . . . . .		
<b>4b</b>		<b>4b</b>	

## General Instructions

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

### Purpose of Form

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

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

### Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Qualified Plug-in Electric Drive Motor Vehicle Credit**

(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8936 and its separate instructions is at [www.irs.gov/form8936](http://www.irs.gov/form8936).

Name(s) shown on return	Identifying number
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**Note:**

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

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY)	<b>3</b>		
<b>4</b> If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) . . . . .	<b>4</b>		

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

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>5</b> Business/investment use percentage (see instructions)	<b>5</b>		%
<b>6</b> Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	<b>6</b>		
<b>7</b> Section 179 expense deduction (see instructions) . . . . .	<b>7</b>		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b> Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>		
<b>10</b> Maximum credit per vehicle . . . . .	<b>10</b>		
<b>11</b> For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 . . . . .	<b>11</b>		
<b>12</b> Add columns (a) and (b) on line 11 . . . . .	<b>12</b>		
<b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>		
<b>14</b> <b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . .	<b>14</b>		

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

For Paperwork Reduction Act Notice, see separate instructions.

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](http://www.irs.gov/form8941).**

Attachment  
Sequence No. **65**

Name(s) shown on return	Identifying number
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- 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.

<b>1</b> 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)) . . . . .	<b>1</b>			
<b>2</b> 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	<b>2</b>			
<b>3</b> Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$52,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .	<b>3</b>			
<b>4</b> 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)) . . . . .	<b>4</b>			
<b>5</b> 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)) . . . . .	<b>5</b>			
<b>6</b> Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>			
<b>7</b> Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) . . . . .	<b>7</b>			
<b>8</b> If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 . . . . .	<b>8</b>			
<b>9</b> If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 . . . . .	<b>9</b>			
<b>10</b> 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) . . . . .	<b>10</b>			
<b>11</b> Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>			
<b>12</b> Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>			
<b>13</b> 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)) . . . . .	<b>13</b>			
<b>14</b> 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) . . . . .	<b>14</b>			
<b>15</b> Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>			
<b>16</b> 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, Part III, line 4h . . . . .	<b>16</b>			
<b>17</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>17</b>			
<b>18</b> Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>18</b>			
<b>19</b> Enter the amount you paid in 2015 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .	<b>19</b>			
<b>20</b> Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, line 44f . . . . .	<b>20</b>			

### Required Payment or Refund Under Section 7519

▶ Don't attach this form to Form 1065, Form 1065-B, or Form 1120S; file it separately.

▶ Information about Form 8752 and its instructions is at [www.irs.gov/form8752](http://www.irs.gov/form8752).

# 2015

Department of the Treasury  
Internal Revenue Service

For the required payment figured using the net income from the base year ending          , 2015

▶ Due by May 16, 2016

Type or print	Name of partnership or S corporation	Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City or town, state or province, country, and ZIP or foreign postal code	

- A** Check applicable box to show how entity is classified for federal income tax purposes: (1)  Partnership      (2)  S Corporation
- B** If this is the entity's first tax year, skip lines 1 through 10, enter -0- on line 11, and check this box ▶
- C** If this form is being filed to claim a full refund of the net required payment balance because of a terminating event, skip lines 1 through 9a, enter -0- on line 9b, complete lines 10-12, and check this box ▶
- D** If the entity had a short base year (a base year of less than 12 months), check this box. See the line 1 instructions for the definition of "base year" ▶

<b>1</b> Net income for base year. If the entity had a short base year, increase the net income for the short base year by the applicable payments made during the base year (line 2 below), and multiply the result by the ratio of 12 over the number of months in the short base year. Carry out the ratio to at least 3 decimal places. If zero or less, enter -0- . . . . .	<b>1</b>		
<b>2</b> Applicable payments made during base year . . . . .	<b>2</b>		
<b>3</b> Deferral ratio. Divide the number of months in the deferral period by 12 and enter the result as a percentage. Carry out your answer to at least the nearest tenth of a percent . . . . .	<b>3</b>	.      %	
<b>4</b> <b>Line 1 deferred amount.</b> Multiply line 1 by line 3 . . . . . <b>Caution:</b> If the entity had a short base year, skip lines 5 and 6 and go to line 7.	<b>4</b>		
<b>5</b> <b>Line 2 deferred amount.</b> Multiply line 2 by line 3 . . . . .	<b>5</b>		
<b>6</b> Applicable payments made during the deferral period of the base year . . . . .	<b>6</b>		
<b>7</b> If the entity had a 12-month base year, subtract line 6 from line 5. If zero or less, enter -0-. If the entity had a short base year, enter the applicable payments made during the deferral period of the applicable election year . . . . .	<b>7</b>		
<b>8</b> Net base year income. If the entity had a 12-month base year, add lines 4 and 7. If the entity had a short base year, subtract line 7 from line 4. If zero or less, enter -0- . . . . .	<b>8</b>		
<b>9a</b> Multiply line 8 by 40.6% (0.406) . . . . . ▶	<b>9a</b>		
<b>b</b> If line 9a is more than \$500 or the required payment for any prior tax year was more than \$500, enter the amount from line 9a here. Otherwise, enter -0- . . . . . ▶	<b>9b</b>		
<b>10</b> Net required payment balance. Enter the excess of the required payments made for all prior years over the refunds of any required payments received for all prior years . . . . .	<b>10</b>	<span style="background-color: red; color: red;">    </span>	
<b>11</b> <b>Required payment due.</b> If line 9b is larger than line 10, subtract line 10 from line 9b. See the line 11 instructions for payment options . . . . .	<b>11</b>	<span style="background-color: red; color: red;">    </span>	
<b>12</b> <b>Refund of net prior year payments.</b> If line 10 is larger than line 9b, subtract line 9b from line 10	<b>12</b>	<span style="background-color: red; color: red;">    </span>	

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

▶ \_\_\_\_\_ ▶ \_\_\_\_\_  
Signature of officer, general partner, or limited liability company member manager      Date      Title

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

