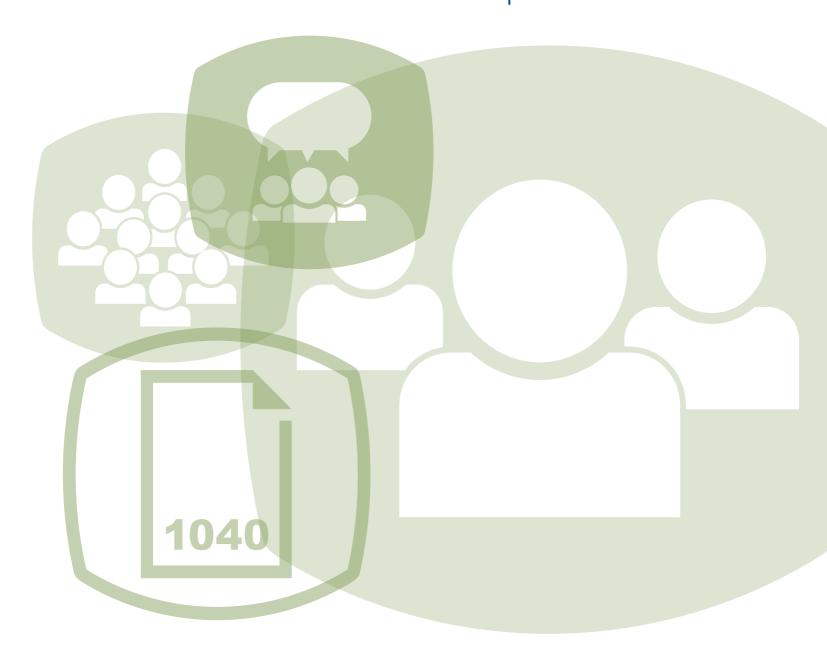


Individual Income Tax Returns 2012 **Line Item Estimates**



Department of the Treasury Internal Revenue Service

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Individual Income Tax Returns Line Item Estimates, 2012

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This 2012 Statistics of Income (SOI) line item estimates publication provides estimates of frequencies and amounts of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2012 Individual SOI Complete Report weighted file. The estimates are based on returns filed in Processing Year 2013 that were sampled statistically and then weighted to estimate the entire 2012 Tax Year.

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

2012 Complete Report estimates:

144,928,472 Total, all individual returns filed

83,631,395 1040 returns 38,243,922 1040A returns 23,053,156 1040EZ returns

Estimates of return filed electronically:

121,314,249 Total, all individual returns filed

87,402,503 1040 returns 34,305,758 1040A returns 18,605,988 1040EZ returns

Suggested Citation

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

Contents

	Page	Pa	age
2012 Totals for Forms and Schedules	7 9	Schedule EIC, Earned Income Credit Returns Amount	50
Line Item Counts are reported for: All Returns filed Returns	14	Schedule F, Profit or Loss From Farming Returns Amount	
Amount	15	Schedule R, Credit for the Elderly or Disabled Returns	
Amount Electronically filed returns Returns	19	Schedule SE, Self-Employment Tax Returns Amount	
Amount Form 1040A Returns Amount	23	Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment) Returns	64
Form 1040EZ ReturnsAmount		Form 2106, Employee Business Expenses Returns Amount	
Schedule A, Itemized Deductions Returns Amount Schedule B, Interest & Ordinary Dividends		Form 2106-EZ, Unreimbursed Employee Business Expenses Returns	70
ReturnsAmount	35	Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains Returns	
Schedule C, Profit or Loss From Business (Sole Proprietorship) Returns Amount	36	Amount	73
Schedule C-EZ, Net Profit From Business (Sole Proprietorship) Returns	40	Amount	75 78
Amount	42	Amount	84
Schedule E, Supplemental Income and Loss ReturnsAmount		Form 3903, Moving Expenses Returns	

Page	Page
Form 4136, Credit for Federal Tax Paid on Fuels Returns	Form 6781, Gains and Losses From Section 1256 Contracts and Straddles Returns
Form 4562, Depreciation and Amortization (Including Information on Listed Property) Returns	Form 8283, Noncash Charitable Contributions Returns
Form 4684, Casualties and Thefts Returns	Form 8396, Mortgage Interest Credit Returns
Form 4797, Sales of Business Property Returns	Form 8582, Passive Activity Loss Limitations Returns
Form 4835, Farm Rental Income and Expenses Returns	Form 8586, Low-Income Housing Credit Returns
Form 4952, Investment Interest Expense Deduction Returns	Form 8606, Nondeductible IRAs Returns
Form 4972, Tax on Lump-Sum Distributions Returns	Form 8615, Tax for Certain Children Who Have Investment Income of More Than \$1,900 Returns
Form 5329, Additional Taxes on Qualified Plans Including IRAs) and Other Tax-Favored Accounts Returns	Amount
Form 5405, Repayment of the First-Time Homebuyer Credit Returns	Amount
Amount	Amount
Form 5884, Work Opportunity Credit Returns 128 Amount 129	Amount
Form 5884-B, New Hire Retention Credit Returns	Amount
Form 6251, Alternative Minimum Tax—Individuals Returns	Amount
Form 6252, Installment Sale Income Returns	Returns 176 Amount 177

Page	Page
Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit Returns	Form 8885, Health Coverage Tax Credit Returns
Form 8844, Empowerment Zone Employment Credit Returns	Returns
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips Returns	Returns
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts Returns	Property Credit Returns
Amount	Returns
Form 8864, Biodiesel and Renewable Diesel Fuels Credit Returns	Returns
Form 8880, Credit for Qualified Retirement Savings Contributions Returns	Amount

Totals for Forms and Schedules

Line Item Estimates Totals for Tax Year 2012

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

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2012

	Total I	Electronically Filed
All returns filed	144,928,472	121,314,249
Form 1040	83,631,395	67,402,503
Form 1040A	38,243,922	34,305,758
Form 1040EZ	23,053,156	19,605,988
Schedule A, Itemized Deductions	46,135,354	39,188,018
Schedule B, Interest & Ordinary Dividends	19,925,282	16,246,543
Schedule C, Profit or Loss From Business (Sole Proprietorship)	26,202,494	21,098,440
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	4,730,857	3,806,937
Schedule D, Capital Gains and Losses	20,878,869	17,641,163
Schedule E, Supplemental Income and Loss	19,191,964	16,060,249
Schedule EIC, Earned Income Credit	20,972,964	19,414,992
Schedule F, Profit or Loss From Farming	1,907,750	1,647,919
Schedule R, Credit for the Elderly or Disabled	78,901	53,287
Schedule SE, Self-Employment Tax	20,232,861	16,386,923
Form 982, Reduction of Tax Attributes	614,391	504,157
Form 2106, Employee Business Expenses	8,757,770	7,587,717
Form 2106-EZ, Unreimbursed Employee Business Expenses	4,483,112	3,915,987
Form 2439, Undistributed Long-Term Capital Gains	23,371	22,245
Form 2441, Child and Dependent Care Expenses	7,154,641	6,566,424
Form 3468, Investment Credit	17,055	12,462
Form 3800, General Business Credit	698,900	589,745
Form 3903, Moving Expenses	1,188,425	1,057,923
Form 4136, Credit for Federal Tax Paid on Fuels	282,904	243,038
Form 4562, Depreciation and Amortization	11,969,678	10,238,741
Form 4684, Casualties and Thefts	389,020	332,569
Form 4797, Sales of Business Property	3,117,900	2,686,968
Form 4835, Farm Rental Income and Expenses	600,245	499,635
Form 4952, Investment Interest Expense Deduction	1,953,077	1,624,492
Form 4972, Tax on Lump-Sum Distributions	7,695	3,049
Form 5329, Additional Taxes on Qualified Plans (including IRAs)	2,320,131	2,031,363
Form 5405, Repayment of the First-Time Homebuyer Credit	237,496	175,195
Form 5695, Residential Energy Credits	2,387,414	2,001,432
Form 5884, Work Opportunity Credit	30,177	24,529
Form 5884-B, New Hire Retention Credit	99	0
Form 6251, Alternative Minimum Tax-Individuals	10,036,131	8,661,241
Form 6252, Installment Sale Income	641,959	535,912

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2012

	Total	Electropically Filed
Form 6781, Gains and Losses From Section 1256 Contracts	604,082	Electronically Filed 492,210
Form 8283, Noncash Charitable Contributions	7,487,063	6,483,873
Form 8396, Mortgage Interest Credit	51,746	45,514
Form 8582, Passive Activity Loss Limitations	7,158,038	6,080,355
Form 8586, Low-Income Housing Credit	30,668	22,440
Form 8606, Nondeductible IRAs	2,326,607	1,978,205
Form 8615, Tax for Certain Children Who Have Investment Income	312,326	258,039
Form 8801, Credit for Prior Year Minimum Tax	1,128,102	956,512
Schedule 8812, Child Tax Credit	20,682,808	18,498,571
Form 8814, Parents' Election To Report Child's Interest and Dividends	63,874	45,890
Form 8824, Like-Kind Exchanges	194,563	174,902
Form 8829, Expenses for Business Use of Your Home	4,079,767	3,427,712
Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit	3,350	3,302
Form 8835, Renewable Elec., Refined Coal, and Indian Coal Prod. Credit	777	497
Form 8839, Qualified Adoption Expenses	35,887	0
Form 8844, Empowerment Zone Employment Credit	21,924	16,332
Form 8846, Credit for Employer SS and Medicare Taxes Paid on Emp. Tips	23,860	17,063
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	136,391	116,875
Form 8863, Education Credits (American Opportunity and Lifetime Learning)	12,470,225	11,273,183
Form 8864, Biodiesel and Renewable Diesel Fuels Credit	4,025	3,102
Form 8880, Credit for Qualified Retirement Savings Contributions	7,466,898	6,818,134
Form 8885, Health Coverage Tax Credit	11,754	8,734
Form 8889, Health Savings Accounts	5,215,437	4,673,024
Form 8903, Domestic Production Activities Deduction	825,399	737,672
Form 8910, Alternative Motor Vehicle Credit	7,286	2,855
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	10,222	6,582
Form 8917, Tuition and Fees Deduction	2,125,059	1,829,773
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	26,909	18,030
Form 8941, Credit for Small Employer Health Insurance Premiums	73,415	61,769
· ·		

Limitations and Guidelines for 2012 Line Item Estimates

Since the line counts used in this package are obtained from the Tax Year 2012 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**. All line items with a sample count fewer than 10 have been removed.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 119,587,371 and 120,114,715). These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2012.

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

Item	Line number on 1040	95% confidence	interval
Salaries and wages	7	(119,587,371	120,114,715)
Taxable interest	8a	(47,665,485	48,279,533)
Tax-exempt interest	8b	(5,836,914	6,072,724)
Ordinary dividends	9a	(27,728,796	28,221,156)
Taxable refunds of state & local taxes	10	(21,767,612	22,242,926)
Alimony received	11	(399,796	481,006)
Capital gain distributions	13 (margin write in)	(2,386,804	2,572,274)
Total taxable IRA distributions	15b	(12,997,709	13,393,579)
Total pension and annuities	16a	(29,245,323	29,788,433)
Taxable pension and annuities	16b	(27,022,269	27,557,147)
Unemployment compensation	19	(11,147,272	11,537,450)
Social security benefits	20a	(26,221,043	26,740,061)
Taxable social security benefits	20b	(17,555,445	17,989,089)
Net operating loss	21 (margin write in)	(1,241,453	1,347,065)
Educator expenses	23	(3,673,609	3,907,095)
IRA deduction	32	(2,481,595	2,669,079)
Student loan interest deduction	33	(10,568,883	10,960,721)
Tuition and fees deduction	34	(2,022,594	2,202,586)
Moving expenses	26	(1,072,003	1,201,599)
One-half of self-employment tax	27	(18,522,066	18,820,810)
Self-employed health insurance deduction	29	(3,806,040	3,998,020)
Keogh and self-employed SEP and SIMPLE plans	28	(885,500	960,830)
Penalty on early withdrawal of savings	30	(716,527	821,745)
Alimony paid	31a	(578,843	667,321)
Total adjustments	36	(36,359,711	36,887,087)
Adjusted gross income (amount in thousands)	37	(9,083,751,145	9,116,511,617)

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

Item	Line number on 1040	95% confidence interval	
Total standard deduction	40	(96,936,329	97,480,697)
Additional standard deduction	40	(13,490,852	13,912,870)
Total itemized deductions	40	(45,308,207	45,855,187)
Taxable income	43	(108,712,471	109,279,249)
Income tax before credits	44	(107,836,560	108,398,772)

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below.

Form 4972

Form 5884-B

Form 8834

Form 8885

Form 8910

Description of the Sample for the Line Item Estimates

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals presented in this report.

Domain of Study

The Statistics of Income Division (SOI) based the estimates in this report on a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2013.

SOI subjected all returns processed during 2013 to sampling except tentative and amended returns. It excluded tentative returns because the revised returns may be sampled later and amended returns because SOI had already subjected the original returns to sampling. Also, after sampling, SOI identified a small percentage of returns as tentative or amended and excluded these returns, along with those containing no income information, from the estimates.

The estimates are intended to represent all returns filed for Tax Year 2012. Returns filed for 2012 made up the majority of returns, while prior-year returns and a few for noncalendar years ending during 2011 and 2012 accounted for the remainder processed during Calendar Year 2013. SOI included prior-year returns in place of 2012 returns received and processed after December 31, 2013, in the estimates. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2013.

Sample Design and Selection

The current design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a random sample is selected independently from each stratum. SOI identified the strata by:

(1) Nontaxable returns (including no alternative minimum tax) with an adjusted gross income or expanded income of \$200,000 or more.

- (2) High business receipts of \$50,000,000 or more.
- (3) Presence or absence of special tax forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- (4) Indexed positive or negative income. SOI used 60 variables to derive positive and negative incomes and deflated these income classes using the Chain-Type Price Index for the Gross Domestic Product so the sample represents a base year of 1991.
- (5) Potential usefulness of the return for tax policy modeling. SOI used 32 variables to determine how useful the return would be for tax modeling purposes.

SOI used tax data processed to the IRS Individual Master File at the Enterprise Computing Center in Martinsburg during Calendar Year 2013 to assign each taxpayer's record to the appropriate stratum and determine whether the record should be included in the sample. Records included in the sample had to meet one of the following criteria: 1) certain combinations of the last 4 digits of the Social Security number (SSN), or 2) ending 5 digits of an 11-digit number generated by a mathematical transformation of the SSN that was less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. SOI monitors this process continuously for sample selection and data collection errors while the selection is underway. In addition, SOI selects and independently reviews, analyzes, and processes for a quality evaluation a small subsample of returns.

SOI loaded the administrative data and controlling information for each record in the sample into an online database at the Cincinnati Submission Processing Center, and used these data to identify inconsistencies, questionable and missing values, as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's

return to enter the required information onto the online system.

After the Processing Center completed its review, SOI further validated, tested, and balanced the data. SOI used adjustments and imputations for selected fields based on prior year data and other available information to make each record internally consistent. Finally, prior to publication, SOI reviewed all statistics and tables for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

A small number of returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2012, less than 1 percent (0.02 percent) of the returns selected for the sample were unavailable.

Method of Estimation

SOI weighted the data by dividing the population count of returns in a stratum by the number of sample returns for that stratum and adjusted the weights to correct for misclassified returns. SOI applied these weights to the sample data to produce the estimates in this report.

Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2012

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

1040		ent of the Treasury—Internal Re Individual Incor			201	2	OMB No. 15	45-0074	IRS Use O	nlv—D	o not write or staple in	this space.
For the year Jan. 1-Dec		2, or other tax year beginning	iio rax	11014111	, 2012, є		OWE ITO. TO	, 20		1	e separate instruc	
Your first name and i	nitial		Last name							Yo	ur social security n	umber
		ed = 144,928,472		Electronic	cally Filed Re	turns =	121,3	14,249				
If a joint return, spou			Last name							Spo	ouse's social security	number
1040 =		33,631,395	<u> </u>									
1040A =	oer and s	street). If you have a P.O. bo 38,243,922	ox, see instru	ictions.					Apt. no.		Make sure the SSN and on line 6c are	
	e state a	nd ZIP code. If you have a for	eign address :	also complete s	naces helow (s	see instri	uctions)			D	residential Election C	
1040EZ =	o, otato, a	23,053,156	oigir addrood, i	aloo oomploto o	pacco bolow (c	300 111011	aotionoj.		~	1	4,246,004 Y = **	
Foreign country nam	e			Foreign pro	vince/state/c	ounty		Foreign p	oostal code	JOHLI	y, want จอ เบ gบ เบ เกเร เน	nu. Onecking
,										refun	x below will not change you	Spouse
Filing St 66,655,	855 1	Single			21,814,1	84 l	Head of I	nousehold	(with quali	fvina	person). (See instruc	tions.) If
Filing Status 53,718,3	96 2	☐ Married filing jointly	(even if only	y one had in							not your dependent,	
Check only one	3	☐ Married filing separa		-	•		child's na	ame here.	>			
box. 2,663,017	7	and full name here.	•		77,021	i [Qualifyir	ng widow	(er) with d	epen	dent child	
Exemptions	6a	Yourself. If some	one can cla	im you as a	dependent,	do no	t check bo	x 6a . =	136,080,35	i3. }	Boxes checked on 6a and 6b	
	b	Spouse . 53,7	40,377		<u></u>					J	No. of children	
	С	Dependents:		Number of Re	turns	Numbe			under age 17 hild tax cred		on 6c who: • lived with you	
	(1) First					Exemp	ot.=	(see instr	uctions)		 did not live with you due to divorce 	
If more than four		CHILDREN AT HOME		7,243,999		3,620,32			ren under a ing for crea		or separation (see instructions)	•
dependents, see		CHILDREN AWAY FROM		65,595		37,447					Dependents on 6	
instructions and		PARENTS OTHER DEPENDENTS		,837,960		408,835),315,78		70,4	41,562 1	_	not entered above	· —
check here ►	d	Total number of exem					mptions=	287,73	3 123	_	Add numbers on lines above ▶	·
	7	Wages, salaries, tips,				tai Exci	приопо-	201,10	5,125	7	119,851,043	
Income	8а	Taxable interest. Attac								8a	47,972,509	
	b	Tax-exempt interest.				8b	5.95	54,819	` ` 		11,012,000	
Attach Form(s)	9a	Ordinary dividends. At								9a	27,974,976	
W-2 here. Also attach Forms	b	Qualified divid and		U'		9b	25,4	90,820				
W-2G and	10	Taxable refunds, credi	its or of se	ts of state ar	nd local inco	ome ta	xes			10	22,005,269	
1099-R if tax was withheld.	11									11	440,401	
was withheld.	12									12	23.034.726	
If you did not	13	Capital gain or (loss)			quired. If no	t requi	red, check	here >	⊢⊔∤	13	20,241,430	
get a W-2,	14	Other gains or ('esses)	1 1							14	2.039.106	
see instructions.	15a								15b	13,195,644		
	16a 17	Pensions and annuities 16a 29.516.878 b Taxable amount Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E						16b 17	27,289,708			
Enclose, but do	18	Farm income or (loss).								18	17,208,947 1,835,688	
not attach, any	19	Unemployment compe							-	19	11,342,361	
payment. Also, please use	20a	Social security benefits	1 1		52		xable amou			20b	17,772,267	
Form 1040-V.	21	Other income. List typ		und.						21	6,635,317	
	22	Combine the amounts in	the far right	column for lin	nes 7 through	21. Th	is is your to t	tal incom	e ►	22	144,519,302	
A dimets d	23	Educator expenses				23	3,79	90,352	\perp		21. Net oper. loss=	1,294,2
Adjusted Gross	24	Certain business expense									21. Stock options=	3,582
Gross Income		fee-basis government off				24		3,148			21. Cancel. of debt	7 00,000
ii icolli c	25	Health savings accour				25		33,379	+		21. For earn, inc.	,
	26	Moving expenses. Atta						36,801	+		21. Taxable HSA =	
	27	Deductible part of self-er						71,438 3,165	+			2.3,210
	28 29	Self-employed SEP, S Self-employed health					+	02,030	+			
	30	Penalty on early withd					_	9,136	+			
	31a	Alimony paid b Recip				31a		3,082				
	32	IRA deduction						75,337				
	33	Student loan interest of						64,802			36. Archer MSA Ded.=	4,740
	34	Tuition and fees. Attac	h Form 89	17		34		12,590			36. Housing ded.=	, -
	35	Domestic production ac	tivities dedu	ction. Attach	Form 8903	35	65	9,401			36. Other adj.=	148,885
	36	Add lines 23 through 3							-	36	36,623,399	
	37	Subtract line 36 from I	ine 22. This	s is your adj u	usted gross	s incor	ne		. ▶	37	144,928,472	

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

Cat. No. 11320B

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

Form **1040** (2012)

1040		ent of the Treasury— Individual			(99) Peturn	20	12	OMP No	1545-0074	IDS Llea On	alv. D	o not write or staple in th	ic cpaco	
For the year Jan. 1-Dec				I a x I	Ctuiii	20.	12, ending	ONID NO.	, 20	INS USE OF	_	e separate instruct		
Your first name and		, or other tax year b		st name		, 20	12, ending		, 20		_	ır social security nu		-
Total of all re	eturns file	ed = 144,928			Electronic	ally Filed	Returns =	121	,314,249					
If a joint return, spou		,	<i>'</i>	st name					,,		Spc	use's social security i	number	-
,.	1040		83,631,395								'			
Home address (num	ber and s	treet). If you have	a P.O. box, s	ee instruct	tions.					Apt. no.		Make sure the SSN(a) abovo	-
,	1040	, ,	38,243,922									Make sure the SSN(s and on line 6c are of		
City, town or post office			have a foreign a	address, als	so complete s	paces belo	ow (see instr	ructions).			Pı	esidential Election Ca	mpaign	-
	1040	=Z =	23,053,156									k here if you, or your spous		
Foreign country nam	ne				Foreign pro	vince/stat	te/county		Foreign p	ostal code		y, want \$3 to go to this fund		
,							•				refun	below will not change you d. You	Spouse	
	1 [Single					4	Head	of household	(with qualit	fying	person). (See instruction		-
Filing Status	2	Married filing	a iointly (eve	n if only	one had inc	come)	7					ot your dependent, e		
Check only one	3	Married filing	• • • • • • • • • • • • • • • • • • • •	•		,	<u> </u>		name here.		Duti	iot your dopondont, or	itor triio	
box.	3 (and full nam	· ,	. Lillei o	Jouse 5 00	in above	5		ying widow		epend	dent child		
	6a	_	If someone	can claim	1 VOII 25 2 (denende				(-1) 11111)	Boxes checked		
Exemptions	b	Spouse	ii someone	carr ciairi	i you as a c	асрепас	one, do ne	CHOOK I	ολ σα .		. }	on 6a and 6b		_
		Dependents:	<u> </u>		2) Dependent's	· · ·	(3) Depend		(4) ✓ if child (No. of children on 6c who:		
	(1) First	•	Last name		al security num		relationship	aoire o	qualifying for cl (see instr	nild tax credit		lived with you did not live with		
	()									,		you due to divorce		
If more than four												or separation (see instructions)		
dependents, see instructions and												Dependents on 6c not entered above		
check here														i
oncontriore :	d	Total number	of exemption	s claime	ed .							Add numbers on lines above ▶	_	
Incomo	7	Wages, salarie	es, tips, etc.	Attach F	orm(5)`V-2)					7	6,301,357,591		
Income	8a	Taxable interes									8a	111,789,613		-
	b	Tax-exempt i					. 8b	71	.066.052			, ,		-
Attach Form(s)	9a	Ordinary divid									9a	260,393,306		
W-2 here. Also attach Forms	b	Qualified aivid		(2)			. 9b	204	4,401,524					-
W-2G and	10	Taxable raign	ds, crecits, c	offsets	of state an	nd local i	income ta	ixes .			10	27,462,015		
1099-R if tax	11	Alimony receiv	ved							[11	8,936,487		
was withheld.	12	Business inco	mc or ('oss).	Attach S	Schedule C	or C-EZ	.13.Ca	o. Gain D	ist. = 2,216	5,531	12	304,191,539		
	13	Capital gain c	r iss). Atta	ch Sched	dule D if req	quired. If	not requi	ired, chec	k here		13	620,670,288		
If you did not	14	Other gains cr	(losses). At	tach Forr	n 4797 .					[14	-9,357,957		
get a W-2, see instructions.	15a	IRA cistribuio	ns .	15a 2	272,043,7	36	b Ta	axable am	ount .	[15b	230,783,461		
	16a	Pensions and a	annuities 1	16a 9	975,274,40	07	b Ta	axable am	ount .	[16b	612,544,219		
	17	Rental real est	tate, royaltie	s, partne	rships, S co	orporation	ons, trusts	s, etc. Att	ach Sched	ule E	17	613,258,347		
Enclose, but do not attach, any	18	Farm income	or (loss). Atta	ach Sche	edule F .						18	-5.531.687		
payment. Also,	19	Unemploymer	nt compensa	ition .			٠, ٠				19	71,234,134		
please use	20a	Social security	benefits 2	20a 5	526,514,4	54	b Ta	axable am	ount .	:	20b	223,597,024		
Form 1040-V.	21	Other income.									21	37,415,381		
	22	Combine the an	nounts in the	far right c	olumn for lin	es 7 thro	ough 21. Th			e ►	22	9,234,159,288		
Adjusted	23	Educator expe	enses .				. 23	9	957,868	\perp		21. Net oper. loss=		072,93
Adjusted Gross	24	Certain busines			•				-00 -0:			21. Stock options=	339,9	
Income		fee-basis govern							520,781	$\perp \perp \parallel$		21. Cancel. of debt=	,	24,87
income	25	Health savings						_	355,278	+		21. For. earn. inc. ex 21. Gambling inc.=		33,268 35,562
	26	Moving expen							087,642	+		21. Taxable HSA =	29,2	
	27	Deductible part		•					,535,555	+			244,	100
	28	Self-employed					. 28		,849,020	+				
	29	Self-employed							,677,807	+				
	30	Penalty on ear							156,333	+				
	31a	Alimony paid				1	31a		,156,210	+				
	32	IRA deduction							,795,245	+				
	33	Student loan i							,693,660	+			6,932	
	34	Tuition and fee							686,828	+			36,044	
	35	Domestic produ						_	,158,127				,954,5	75
	36	Add lines 23 tl	hrough 35.							· :	36	134,027,907		

Form 1040 (2012	2)	39a A = 22,143,646	B = 9,13	37,602	C = 282,	063		D = 102,9	912			Page 2
Tax and	38	Amount from line 37 (adjus	sted gross income)						38		
	39a	Check \ \ \ \ \ \ \ \ \ \ \ You were bo	orn before January	2, 1948,	Bline	d. To	tal k	oxes			Basic Stand. Ded. =	97,208,513
Credits		1	born before Janu								Add. Stand. Ded. =	13,701,861
Standard	b	If your spouse itemizes on a	separate return or	you were a du	ual-status a	lien, cl	hecl	k here ► 3	9b 854	1,845	Stand. = 97,208,513	
Deduction for —	40	Itemized deductions (from	n Schedule A) or y	our standard	l deduction	ı (see l	eft	margin) .		40	Itmzed = 45,581,697	
People who	41	Subtract line 40 from line 3								41	126,736,118	
check any box on line	42	Exemptions. Multiply \$3,8								42	136,087,302	
39a or 39b or	43	Taxable income. Subtract	t line 42 from line	41. If line 42 is	s more tha	n line 4	ŀ1, ε	enter -0		43	108,995,860	
who can be claimed as a	44	Tax (see instructions). Check	if any from: a	Form(s) 8814	b Forr	n 4972	c	962 elec	tion	44	108,081,852	
dependent, see	45	Alternative minimum tax							1	45	4,224,741	
instructions.	46	Add lines 44 and 45							•	46	108,117,666	
All others:	47	Foreign tax credit. Attach I						96,246			53a F3800= 466,097	
Single or Married filing	48	Credit for child and depende	ent care expenses.	Attach Form 24	441 48			39,717			53b F8801= 262,061 53c other= 5,642	
separately, \$5,950	49	Education credits from For	•					79,053			53c AMV= 7,241	
Married filing	50	Retirement savings contr	ibutions credit. A	ttach Form 88	880 50			25,814			53c Sch R= 67,430 53c F8834= 1,958	
jointly or Qualifying	51	Child tax credit. Attach So	chedule 8812, if re	equired	. 51			89,677			53c F8911= 8,104 53c F8859= 61	
widow(er),	52	Residential energy credits.	•	•				25,307			53c F8936= 25,061	
\$11,900 Head of	53	Other credits from Form: a			53			·			53c F8396= 46,653 53c F8839= 30,485	÷
household, \$8,700	54	Add lines 47 through 53. T							٠.	54	44,569,999	
\$6,700	55	Subtract line 54 from line 4	16. If line 54 is moi	re than line 46	6, enter -0-				•	55	96,302,736	
Other	56	Self-employment tax. Atta								56	18,671,438	
	57	Unreported social security	and Medicare tax	from Form:	a 413	7 k	o [8919 .		57	a= 111,916 b=	= 39,328
Taxes	58	Additional tax on IRAs, other	er qualified retireme	ent plans, etc.	Attach Forr	n 5329	if re	equired .		58	5,613,766	
	59a	Household employment tax	es from Schedule	н						59a	198,535	
	b	First-time homebuyer credit	repayment. Attacl	n Form 5405 if	required					59b	877,513	
	60	Other taxes. Enter code(s) f	rom ii structions	<i>C</i>	R	ecapture	Тах	= 2,527		60	Other Taxes = 1,00	0.859
	61	Add lines 55 through 60. T	his is your total ta						•	61	105,651,541	
Payments	62	Federal income tax withhe	ld fon Forms W-	2 ¬nd 1099	62	12	6,6	06,913				
	63	2012 estimated tax payment	A	d from 2011 re	eturn 63	9	,27	5,669				
If you have a qualifying	64a	Earned income cre lit (3			64	27	7,84	18,264				
child, attach	b	Nontaxable combet pay elect		15,457								
Schedule EIC.	65	Additional child fax credit. A						33,173				
	66	American of portunity cred	lit from Form 8863	8, line 8	66	9	,97	2,160				
	67	Reserved	,			_						
	68	Amount paid with request						1,870			71a F2439= 31,8	24
	69	Excess social security and t						4,900			71c F8801= 220,	916
	70	Credit for feeleral tax on fu				_	282	2,904			71d F8885= 11,7	
	71	Credits from Form: a 2439									100 =01 010	Other Payment
	72	Add lines 62, 63, 64a, and							•	72	136,561,943	24,244
Refund	73	If line 72 is more than line	•							73	114,811,407	
	74a	Amount of line 73 you war	-						· 📙	74a	111,861,777	
Direct deposit? See	▶ b	Routing number	85,346,83	5	c Type:	∐ Ch	ecki !	ng 📙 Sav	ings			
instructions.	► d	Account number		40 4: 4 - 4 4	4 N 75			20,000	1			
Amount	75 76	Amount of line 73 you want Amount you owe. Subtract	·· · · · ·					26,808 instruction	s ►	76	24,915,734	
You Owe	77	Estimated tax penalty (see			77	i -		9,267		70	24,913,734	
		you want to allow another					_		Ves	Com	plete below.	No
Third Party			301001110 0100000			300 1110	, ci a c	, -			pioto bolow.	
Designee		signee's ne ▶		Phone no. ▶				Personal number		cation	•	
Sign		der penalties of perjury, I declare the	nat I have examined th		companying s	chedule	s an			ne best	of my knowledge and	d belief,
Here	the	y are true, correct, and complete.	Declaration of prepare	r (other than taxp	payer) is base	d on all i	nfor	mation of which	h prepa	rer has	any knowledge.	
Joint return? See	You	ur signature		Date	Your occu	pation				Daytir	me phone number	
instructions.												
Keep a copy for	Spe	ouse's signature. If a joint return	, both must sign.	Date	Spouse's	occupat	tion				RS sent you an Identity	Protection
your records.	<i>'</i>				<u> </u>					PIN, er here (s	nter it ee inst.)	
Paid	Prir	nt/Type preparer's name	Preparer's signatu	re				ate		,	k if PTIN	
Preparer		81,548,116					\perp				mployed	
Use Only	Firr	n's name ▶		-				Firm's EIN	•			
	Firr	n's address ▶						Phone no.				

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form 1040 (2012	2)										Page 2
Tax and	38	Amount from line 37 (adjust	sted gross income	e)					38		
	39a	Check	orn before January	y 2, 1948,	Blind.	. Total	boxes			Basic Stand. Ded. =	773,692,65
Credits			s born before Janu	uarv 2. 1948.	 ☐ Blind.					Add. Stand. Ded. =	23,709,34
Standard	b	If your spouse itemizes on a			_			39b		Stand. = 797,425,658	3
Deduction	40	Itemized deductions (from		•					40	Itmzed = 1,238,693,45	
for—											+
 People who check any 	41	Subtract line 40 from line							41	7,321,226,807	+
box on line	42	Exemptions. Multiply \$3,8						- 1	42	1,092,429,351	
39a or 39b or who can be	43	Taxable income. Subtract	ct line 42 from line	41. If line 42 is	more than	line 41,	enter -0		43	6,394,527,770	
claimed as a	44	Tax (see instructions). Check	k if any from: a	Form(s) 8814	b Form	4972 c	962 elec	ction	44	1,228,072,309	
dependent, see	45	Alternative minimum tax	(see instructions)	. Attach Form	6251				45	32,770,139	
instructions.	46	Add lines 44 and 45							46	1,260,955,131	
All others:	47	Foreign tax credit. Attach					115,247			53a F3800= 2,580,523	'
Single or Married filing	48	Credit for child and depende					11,987			53b F8801= 683,888 53c other= 35,547	
separately,	49	Education credits from Fo	· ·				522,539			53c AMV= 20,177	
\$5,950								+		53c Sch R= 9,406 53c F8834= 4,872	
Married filing jointly or	50	Retirement savings contr					02,908	+		53c F8911= 8,183	
Qualifying	51	Child tax credit. Attach S		•			726,578			53c F8859= 474 53c F8936= 139,027	
widow(er), \$11,900	52	Residential energy credits	. Attach Form 569	5 . <u>.</u> .	. 52	1,2	66,559			53c F8396= 65,306	
Head of	53	Other credits from Form: a	3800 b 880	1 c 🗌	53					53c F8839= 169,444	
household, \$8,700	54	Add lines 47 through 53. 7	hese are your tota	al credits .					54	66,962,192	
ψ0,700	55	Subtract line 54 from line	46. If line 54 is mo	re than line 46,	, enter -0-			▶	55	1,193,992,939	
Othor	56	Self-employment tax. Atta							56	48,773,186	
Other	57	Unreported social security						-	57	a= 18,590 b=	17 127
Taxes		•			_	_	_	•		5,583,667	17,127
	58	Additional tax on IRAs, other		•				•	58		+
	59a	Household employment tax	A						59a	921,268	
	b	First-time homebuyer credi			•				59b	540,455	
	60	Other taxes. Enter code(s)	from instructions		Re	capture Ta	x = 2,551		60	Other Taxes = 474,4	79
	61	Add lines 55 through 60. T	his is your total	ax				•	61	1,250,332,103	
Payments	62	Federal income tax within	eld from Forms W-	2 and 1099	62	1,023	,112,148				
	63	2012 estimated tax pa me it	s and amount appli	ed from 2011 re	turn 63	261,9	962,988				
If you have a	64a	Earned income credit (El				64.1	28,627				
qualifying	b	Nontaxable conha pay elec		184,518		V 1,1					
child, attach Schedule EIC.	65	Additional child tax credit A		-	65	27 7	17,367				
Scriedule LIC.		Am +rican obportunity red				-	05,984				
	66					0,00	00,007				
	67	Reserved				101	500 704				
	68	Amount paid with request	for extension to fil	le	68		569,724			71a F2439= 137,4	97
	69	Excess social security and	tier 1 RRTA tax witl	hheld	69		97,065			71c F8801= 553,1	30
	70	Credit for federal tax on for	uels. Attach Form	4136	70	13	8,483			71d F8885= 24,54	В
	71	Credits from Form: a 2439	B b Reserved c	8801 d	8885 71						Other Payme
	72	Add lines 62, 63, 64a, and	d 65 through 71. T	hese are your t	total payme	ents .			72	1,493,291,607	19,75
Refund	73	If line 72 is more than line	61, subtract line	61 from line 72	. This is the	e amoun	t vou over n	aid	73	367,984,216	
	74a	Amount of line 73 you war	<i>'</i>				•	• 🗆	74a	314,028,757	
	_		it returnaed to you	1 1 0 1111 0000	► c Type:	<u></u>	_		144	011,020,707	+
Direct deposit? See	b	Routing number			C Type. L	Crieck	ting Sav	rings			
instructions.	► d	Account number					255 400				
	75	Amount of line 73 you want					955.460			105 001 == :	
Amount	76	Amount you owe. Subtra	ct line 72 from line	61. For details	s on how to	pay, see	e instruction	is 🕨	76	125,864,771	
You Owe	77	Estimated tax penalty (see	instructions) .		77	84	0.059				
Third Party	Do	you want to allow another	person to discuss	this return with	n the IRS (se	ee instru	ctions)?	Yes.	. Com	plete below.	No
	Des	signee's		Phone			Persona	ıl identifi	cation		
Designee		me ►		no.			number			•	
Sign		der penalties of perjury, I declare t	hat I have examined th		ompanving sel	hedules an		<u> </u>	ne best	of my knowledge and h	pelief.
Here		y are true, correct, and complete.									,01101,
11010	Vol	ur signature		Date	Your occup	ation			Daytin	me phone number	
Joint return? See	100	ai signature		Date	1 our occup	allon			Dayılı	no priorie number	
instructions.											
Keep a copy for your records.	Spo	ouse's signature. If a joint return	n, both must sign.	Date	Spouse's or	ccupation			If the IF PIN, en	RS sent you an Identity Pr nter it	otection
										ee inst.)	
Paid	Prir	nt/Type preparer's name	Preparer's signatu	ire		1	Date		Check	k ☐ if PTIN	
										mployed	
Preparer	Firr	n's name ▶	•				Firm's EIN	<u> </u>		· · · · · · · · · · · · · · · · · · ·	
Use Only		n's address ►					Phone no.				
	1 111									Form 104	0 (2012)
										101111107	- (2012)

1040		nent of the Treasury—Internal Reve		(99) Return	20	12	OMB No. 1	545-0074	IRS Use (Only—E	o not write or staple in this	space.
For the year Jan. 1-Dec		2, or other tax year beginning			, 2012	2, ending		, 20		Se	e separate instruction	ons.
Your first name and			ast name		-			-		Yo	ur social security num	ber
Total 1040 ONLY re	turns file	ed = 83,631,395										
If a joint return, spou	se's first	name and initial L	ast name							Sp	ouse's social security nu	ımber
Electronically filed fo	rms 1040	O Only = 67,402,503										
Home address (num	ber and s	street). If you have a P.O. box,	, see instrud	ctions.					Apt. no.	A	Make sure the SSN(s) and on line 6c are co	
City, town or post offic	e, state, a	and ZIP code. If you have a foreig	n address, a	lso complete s	paces belov	v (see insti	ructions).			P	residential Election Cam	npaign
									,		2,667,494 Y = ** 5,6	
Foreign country nam	e			Foreign pro	vince/state	e/county		Foreign	postal code		y, want so to go to triis iunu. x below will not change your t nd. You	
Filing Status	846 1	Single			9,573,	104 !	Head of	f househo	d (with qua	lifying	person). (See instruction	ns.) If
41,756,4	197 2	Married filing jointly (e	ven if only	one had in	come)		the qua	lifying per	son is a chi	ld but	not your dependent, ent	er this
Check only one	3		ly. Enter s	pouse's SS				name here				
box. 1,882,82	1	and full name here. ▶			52,1					· ·	dent child	
Exemptions	6a	☐ Yourself. If someon		m you as a	depender	nt, do no	t check bo	ox 6a .	=81,865,0	13.	Boxes checked on 6a and 6b	
-	b	Spouse . 41,772	2,510		<u> </u>					<u>.</u> J	No. of children	
	C	Dependents:	sc	Number of		alot	iiiibci oi	jalifying for	d under age 1 child tax cre		on 6c who: • lived with you	
	(1) First			00 000 507			xempt.=	(see ins	tructions)		 did not live with you due to divorce 	
If more than four		DREN AT HOME		29,886,527		360.8	14,995				or separation (see instructions)	
dependents, see	PARE	DREN AWAY FROM HOME		298,909 1,669,964	· · ·	2,013		<u>L</u>	-		Dependents on 6c	
instructions and		R DEPENDENTS		2,816,528	+	3.853		<u>L</u>			not entered above	
check here ►	d	Total number of exempt		· · ·	93 900 54	-,	, 112	L			Add numbers on lines above ▶	
						2 .				7	63,734,031	
Income	, 8а	Wages, sal tries tips, etc Taxable interest Attach								8а	39,301,400	
	b	Tax exe my interest. Do	- 4			. 8b	5.7	 781,203		oa	39,301,400	
Attach Form(s)	9a	Or linar, dividends. Atta				05	5,1	01,200		9a	25,151,597	
W-2 here. Also	b	Qualined dividends: Atte	onco	uio D ii roqu		. 9b	23	 100,111		- ou	20,101,001	
attach Forms W-2G and	10	Taxable refunds, redits	or offsets	of state ar	 nd local in			100,11		10	22,005,269	
1099-R if tax	11	Alimony expired .	, 01 011001	or otato ai						11	440,401	
was withheld.	12	Busines viacome or (loss	s). A tacı	Schedule C	or C-EZ	.13.Ca	o. Gain Dis	st. = 1.96	31.389	12	23,034,726	
	13	Capital gall or (loss). At		1				,		13	20,241,430	
If you did not	14	Other gains or (louses).								14	2,039,106	
get a W-2, see instructions.	15a	IRA distributions .	15a	11,750.43	31	b Ta	axable amo	unt .		15b	11,168,920	
see manachons.	16a	Pensions and annuities	16a	23,282,42	24	b Ta	axable amo	unt .		16b	21,366,079	
	17	Rental real estate, royalt	ies, partne	erships, S c	orporatio	_ ns, trust	s, etc. Atta	ch Sche	dule E	17	17.208.947	
Enclose, but do	18	Farm income or (loss). A	ttach Sch	edule F .						18	1.835.688	
not attach, any payment. Also,	19	Unemployment compen	sation .							19	6,238,235	
please use	20a	Social security benefits	20a	19,007,07	70	b Ta	axable amo	unt .		20b	14,060,522	
Form 1040-V.	21	Other income. List type								21	5,641,085	
	22	Combine the amounts in the	e far right	column for lir	nes 7 throu	gh 21. Th				22	83,438,399	
Adjusted	23	Educator expenses .				23	3,0)29,827			21. Net oper. loss=	1,294,259
Gross	24	Certain business expenses		· · · · · ·	,	1		10 110			21. Stock options=	3,582
Income		fee-basis government official				24	+	43,148			21. Cancel. of debt= 21. For. earn. inc. ex=	769,859 475,386
	25	Health savings account						083,379			21. Gambling inc.=	1,925,50
	26	Moving expenses. Attac						136,801			21. Taxable HSA =	213,243
	27	Deductible part of self-emp	-					671,438)			,
	28	Self-employed SEP, SIM						23,165 902,030				
	29	Self-employed health ins						69,136				
	30	Penalty on early withdra						23,082				
	31a 32	Alimony paid b Recipie						23,062 177,468				
	33	IRA deduction Student loan interest de						792,418			26 Archer MOA Ded - 4	740
	33 34	Tuition and fees. Attach						355,031			,	740 055
	35	Domestic production activ						59,401			· '	18,885
	36	Add lines 23 through 35								36	31,246,851	
	37	Subtract line 36 from line								37	83,631,395	
For Disclosure, Pr		ct, and Paperwork Redu									Form 1040	(2012)

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

Cat. No. 11320B

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

1040		ent of the Treasury—Internal F		` '	20	12	OMB No	. 1545-0074	IRS Use Or	nly—D	o not write or staple in this	space.
For the year Jan 1–Dec		2, or other tax year beginning	1110 1011		201	12, ending		, 20		_	e separate instruction	
Your first name and		, or other tax year beginning	Last name		, 20	iz, criding		, 20		4	ur social security nun	
Total 1040 ONLY re		d = 83,631,395	Lastriamo									
If a joint return, spou			Last name							Sn	ouse's social security nu	ımher
			Lastriamo							Opt	Just 3 Social Scounty III	anibei
		Only = 67,402,503	nov occinetr	otiono					Ant no			
Home address (num	ber and s	street). If you have a P.O. I	oox, see instru	ictions.				,	Apt. no.		Make sure the SSN(s) and on line 6c are co	
City, town or post offic	e, state, a	nd ZIP code. If you have a fo	reign address,	also complete s	paces belo	ow (see instr	ructions).			P	residential Election Can	npaign
											ck here if you, or your spouse	
Foreign country nam	ne			Foreign pro	vince/stat	te/county		Foreign p	ostal code		y, want \$3 to go to this fund. x below will not change your	
										refur	. — — —	Spouse
Filia a Otatasa	1	Single				4	Head	of household	(with quali	fvina	person). (See instruction	ns) If
Filing Status	2	Married filing jointly	/ (even if only	v one had in	come)					-	not your dependent, en	
Check only one	3	Married filing separ	•		· ·	,		s name here.		Dut	iot your dopondont, on	
box.	3	and full name here.		spouse s oo	on above	5		ifying widow		enen	dent child	
	6-				d = 12 = 12 d =				(01) WILLI G	<u>)</u>	Boxes checked	
Exemptions	6a	Yourself. If some	eone can cia	ım you as a	aepenae	ent, ao nc	t cneck	рох ба.		. }	on 6a and 6b	
	b	Spouse	· · · ·		<u> </u>			(4) ✓ if child t		<u>.</u> '	No. of children on 6c who:	
	С	Dependents:	90	(2) Dependent's ocial security num		(3) Dependent relationship		qualifying for cl	hild tax credi		• lived with you	
	(1) First	name Last nam	ie st	: : : : : : : : : : : : : : : : : : :	inci	Telationship	to you	(see instr	uctions)	_	did not live with you due to divorce	
If mare then four	_										or separation	
If more than four dependents, see										_	(see instructions)	
instructions and											Dependents on 6c not entered above	
check here ▶□	d	Total number of aver	antione elein								Add numbers on	П
		Total number of exen	·						· · ·	_	lines above	_
Income	7	Wages, salaries tips,		` '					· ·	7	4,922,072,934	
	8a	Taxable interest Atta				1				8a	107,423,888	
Attach Form(s)	b	Tar exe my interest.				. 8b	/(0,709,139				
W-2 here. Also	9a	Or linar, dividends. A	Atuch Sched	lule B if requ	uired .					9a	255,057,319	
attach Forms	b	Cualmed dividence	O *			. 9b	20	0,281,404				
W-2G and	10	Taxable refunds, re-	lits, or offse	ts of state ar	nd local i	ncome ta	ixes .			10	22,090,615	
1099-R if tax	11	Alimony ectived								11	8,936,487	
was withheld.	12	Busines sincome or (loss). A tacı	Schedule C	or C-EZ	.13.Ca	o. Gain E	Dist. = 1,667	,59.8	12	304,191,539	
	13	Capital gail or (loss).	Attach Sche	edule D if red	quired. If	not requi	ired, che	ck here		13	620,670,288	
If you did not	14	Other gains or (lo ses	s). Attach Fo	rm 4797 .					[14	-9,357,957	
get a W-2, see instructions.	15a	IRA distributions .	15a	251,440,4	08	b Ta	axable an	nount .	[15b	213,039,297	
see manachons.	16a	Pensions and annuitie	s 16a	849,054,8	68	b Ta	axable an	nount .	[16b	510,469,567	
	17	Rental real estate, roy	valties, partr	erships. S c	orporation	ons. trust:	s. etc. At	ttach Sched	ule E	17	613,258,347	
Enclose, but do	18	Farm income or (loss								18	-5,531,687	
not attach, any	19	Unemployment comp	•							19	43,809,058	
payment. Also, please use	20a	Social security benefit		395,599,2			axable an			20b	193,777,297	
Form 1040-V.	21	Other income. List ty								21	34,444,382	
	22	Combine the amounts i	•		nes 7 thro	ugh 21. Th	nis is vour	total income	e 🕨	22	7,664,589,367	
	23	Educator expenses						777,794			21. Net oper. loss=	189,07
Adjusted	23 24	·						,	+		21. Stock options=	339,92
Gross	24	Certain business expensions fee-basis government of			•	1		520,781			21. Cancel. of debt=	12,424
Income	OF	9						3,355,278	+		21. For. earn. inc. ex=	29,633
	25	Health savings accou						3,087,642	+		21. Gambling inc.=	29,235
	26	Moving expenses. At							+		21. Taxable HSA =	244,75
	27	Deductible part of self-						7,535,555	+			
	28	Self-employed SEP,						0,849,020	+			
	29	Self-employed health						5,677,807	\perp			
	30	Penalty on early with	drawal of sa	vings		. 30		456,333				
	31a	Alimony paid b Reci	pient's SSN	•		31a		1,156,210				
	32	IRA deduction				. 32	10	0,533,419	\perp			
	33	Student loan interest	deduction .			. 33	6	,714,229			36. Archer MSA Ded.= 6,	932
	34	Tuition and fees. Atta	ch Form 89	17		. 34	2	2,867,703			l '	36,044
	35	Domestic production a						1,158,127				954,575
	36	Add lines 23 through								36	126,787,450	
	37	Subtract line 36 from								37	7,537,801,917	

Form 1040 (2012)	39a A = 16,180,922	3 = 6,98	30,129	C = 175,	935		D = 55,8	393			Page 2
Tax and	38	Amount from line 37 (adjusted gross	income)						38		
Credits	39a	Check A You were born before	January	y 2, 1948,	C Blin	d. } T	Total box	kes			Basic Stand. Ded. =	36,170,312
Credits		if: B Spouse was born before	ore Janu	uary 2, 1948,	D Blin	d. Jc	checked	▶ 39a			Add. Stand. Ded. =	7,486,913
Standard	b	If your spouse itemizes on a separate	return oi	r you were a du	ual-status a	lien,	check h	nere▶	39b 852	2,852	Stand. = 36,170,312	
Deduction for—	40	Itemized deductions (from Schedul	e A) or	your standard	deductio	n (see	e left ma	argin) .		40	Itmzed = 45,581,697	
People who	41	Subtract line 40 from line 38							625	41	75,453,513	
check any box on line	42	Exemptions. Multiply \$3,800 by the								42	81,865,013	
39a or 39b or	43	Taxable income. Subtract line 42 fr								43	67,860,261	
who can be claimed as a	44	Tax (see instructions). Check if any from								44	67,132,109	
dependent, see	45	Alternative minimum tax (see instr								45	4,223,737	
instructions.	46	Add lines 44 and 45								46	1,153,369,014	
All others:	47	Foreign tax credit. Attach Form 1116					7,096				53a F3800= 466,097	
Single or Married filing	48	Credit for child and dependent care ex					4,505				53b F8801= 262,061 53c other= 5,642	
separately, \$5,950	49	Education credits from Form 8863, li	•			_	6,206				53c AMV= 7,241	
Married filing	50	Retirement savings contributions of				_	2,867				53c Sch R= 14,488 53c F8834= 1,958	
jointly or Qualifying	51	Child tax credit. Attach Schedule 88				_	14,135				53c F8911= 8,104 53c F8859= 61	
widow(er),	52	Residential energy credits. Attach Fo	-	•			2,225				53c F8936= 25,061	
\$11,900	53	Other credits from Form: a 3800 b				_		,			53c F8396= 46,653 53c F8839= 30,485	
Head of household,	54	Add lines 47 through 53. These are y							1	54	29,469,196	
\$8,700	55	Subtract line 54 from line 46. If line 5								55	62,367,319	
	56	Self-employment tax. Attach Schedu								56	18,671,438	
Other	57	Unreported social security and Medi						 8919 .		57	a= 111,916 b=	30 328
Taxes	58	Additional tax on IRAs, other qualified			_					58	5,613,766	00,020
	59a	Household employment taxes from So		1 /						59a	198,535	
	b	First-time homebuyer credit repaymer								59b	877,513	
	60		_						•	60	Other Taxes = 1,00	0.850
	61	Other taxes. Ente cour(s) from instruction Add lines 55 trough 6. This is your	total r			ecapiu	ure rax =	2,321		61	71,714,126	0.039
Doumento	62	Federal incom tal withheld from in					69,088	8 664		01	71,714,120	
Payments						_	8,878	•				
If you have a	63 64a	2012 estimated tax payments and a not Earn at income credit 'Tich	unt appii	ed Ifolii 2011 fe	64		10,881					
qualifying	<u>04</u> a b	Nontaxable combat par electron 64I	 L	4,513	04	a	10,00	1,900				
child, attach Schedule EIC.		Additional child as on dit Attach Sche			6		8,460	651				
Scriedule Lio.	65 66	American opportunity credit from To	- W			_	5,821					
	67	Reserved	. "				5,021	,502				
	68	Amount paid with request for extens	·			_	1,825	501			74 50400 04.0	.04
	69					\rightarrow	1,378				71a F2439= 31,8	i i
	70	Excess social security and tier RRTA Credit for federal tax on fuels. Attac				_	282.9				71c F8801= 220	1
		Credits from Form: a 2439 b Res				_	202,	504			71d F8885= 11,7	1
	71 72	Add lines 62, 63, 64a, and 65 through								72	77,185,142	Other Paymer 23,245
Defund												20,240
Refund	73	If line 72 is more than line 61, subtra Amount of line 73 you want refunde					•		oaid ▶ □	73	58,947,824 56,109,781	
	74a ▶ ь		α ιο γοι Ε	J. II FOIIII 0000	o is attach			_	_	74a	50,109,761	
Direct deposit? See	► b ► d	Routing number Account number			rype.		Juecking		/ings			
instructions.		Amount of line 73 you want applied to		12 actimated t	tax ► 75	<u> </u>	2 706	152	1			
Amount	75 76	Amount you owe. Subtract line 72 f					3,786) C	76	20 001 516	
You Owe		•			1	ií	•		15	76	20.981.516	
	77	Estimated tax penalty (see instruction you want to allow another person to be seen to be seen as a seen as					7,025			Cam	nlata halavv	□ No
Third Party	DC	you want to allow another person to	aiscuss	this return with	n the ins i	see ii	nstructio	oris)?	res	. Com	plete below.	No
Designee		signee's		Phone					al identifi	cation		
Sign		ne	raminad th	no.		ah adu	ulaa and a	number		a baat	of my knowledge and	L b aliaf
Here		der penalties of perjury, I declare that I have ex y are true, correct, and complete. Declaration of										Dellel,
Here	Υo	ur signature		Date	Your occu	nation	n			Davtir	ne phone number	
Joint return? See instructions.					. 50, 0000	Panol	• •			- ayın	p Hallibol	
Keep a copy for	Sn	ouse's signature. If a joint return, both mus	t sian	Date	Spouse's	occun	nation			If the IF	RS sent you an Identity I	Protection
your records.	V Sp	5.000 5 orginataro. Il a joint return, botii mus	. oigii.	Julio	Spouse s	Joup	panon			PIN, er	nter it	. 510011011
	Dri	nt/Type preparer's name Preparer'	e eignatu	Iro			Dat			nere (s	ee inst.) PTIN	
Paid	FIII	52,565,546	o oigi ialu				Dal	C			<	
Preparer		, ,								seit-e	mployed	
Use Only		n's name •						irm's EIN	<u> </u>			
	Fin	n's address ►					P	hone no.				

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form 1040 (2012)			Page Z
Tax and	38	Amount from line 37 (adjusted gross income)	38	
Credits	39a	Check You were born before January 2, 1948, Blind. Total boxes		Basic Stand. Ded. = 317,358,652
Orcaits		if: ☐ Spouse was born before January 2, 1948, ☐ Blind. ☐ checked ▶ 39a ☐	_	Add. Stand. Ded. = 13,251,734
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ► 39b		Stand. = 330,629,856
Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	Itmzed = 1,238,693,453
People who	41	Subtract line 40 from line 38	41	6,205,211,797
check any box on line	42	Exemptions. Multiply \$3,800 by the number on line 6d	42	697,723,772
39a or 39b or	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	5,592,893,960
who can be claimed as a	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election	44	1,120,000,953
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 6251	45	32,769,861
instructions.	46	Add lines 44 and 45	46	67,167,922
All others:	47	Foreign tax credit. Attach Form 1116 if required 47 19,115,247		53a F3800= 2,580,523
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48 2,438,113	-	53b F8801= 683,888 53c other= 35,547
separately,	49	Education credits from Form 8863, line 19	-	53c AMV= 20,177
\$5,950 Married filing	50	Retirement savings contributions credit. Attach Form 8880 50 555,424	-	53c Sch R= 1,578 53c F8834= 4,872
jointly or	51	Child tax credit. Attach Schedule 8812, if required 51 19,008,072	-	53c F8911= 8,183
Qualifying widow(er),	52	Residential energy credits. Attach Form 5695	-	53c F8859= 474 53c F8936= 139,027
\$11,900 ′			-	53c F8396= 65,306
Head of household,	53		- F4	53c F8839= 169,444
\$8,700	54 55	Add lines 47 through 53. These are your total credits	54	53,364,982
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	1,100,004,032
Other	56	Self-employment tax. Attach Schedule SE	56	48,773,186
Taxes	57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57	a= 18,590 b= 17,127
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	5,583,667
	59a	Household employment taxes from Schedule H	59a	921,268
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	540,455
	60	Other taxes. Ente cours(s) from instructions Recapture Tax = 2.551	60	Other Taxes = 474,479
	61	Add lines 55 t rough 6). This is your total tax	61	1,156,341,443
Payments	62	Federal income that withheld from Forms W-2 and 1099 62 868,953,630		
	63	2012 estimated tax payments and amount applied from 2011 return 63 260,902,751		
If you have a	64a	Earn 3.' income credit 'Clc.' 64a 25,752,804		
qualifying child, attach	b	Nontaxable combat par eincum 64b 21,133		
Schedule EIC.	65	Additional child a. cr. fit Attach Sched le 8812 65 11,461,583		
	66	American opportunity credit from Tornit 863, line 8 66 5,341,757		
	67	Reserved		
	68	Amount paid with request for extension to file 68 104,552,371		71a F2439= 137,497
	69	Excess social security at 1 tier RRTA tax withheld 69 1,695,495		71c F8801= 553.130
	70	Credit for federal tax on fuels. Attach Form 4136 70 138,483		71d F8885= 24,548
	71	Credits from Form: a 2439 b Reserved c 8801 d 8885 71		Other Paym
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	1,279,878,074 19,15
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	245,075,176
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here .	74a	191,231,275
Direct descrite	b	Routing number	1 40	101,201,210
Direct deposit? See	► d	Account number		
instructions.	75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 53,843,901		
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	122.359.583
You Owe			70	122,359,583
	77	Estimated tax penalty (see instructions)	0	
Third Party	Do	you want to allow another person to discuss this return with the IRS (see instructions)?	s. Con	nplete below.
Designee		signee's Phone Personal iden	tification	
Cian		number (PIN)		<u> </u>
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and t y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which pre		
Here				
Joint return? See	You	ur signature Date Your occupation	Dayt	ime phone number
instructions.	.			
Keep a copy for your records.	Spo	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		IRS sent you an Identity Protection enter it
				see inst.)
Paid	Prir	nt/Type preparer's name Preparer's signature Date	Chec	ck if PTIN
Preparer				employed
Use Only	Firr	n's name ► Firm's EIN ►		
OSC OTHY		n's address ▶ Phone no.		

1040		nent of the Treasury—Internal Re		(99) Return	201	2)MB No. 154	5-0074	IRS Use O	nlv—D	o not write or staple in this	space.
For the year Jan. 1–Dec		2, or other tax year beginning			, 2012, en			20		-	e separate instruction	
Your first name and i			Last name		, 2012, 01	9	,			4	ur social security num	
Electronically File	ed Retur	ns = 121,314,249										
If a joint return, spous	se's first	name and initial	Last name							Spo	ouse's social security nu	ımber
1040's E-fil	led =	67,402,503										
Home address (numb		street). If you have a P.O. b	ox, see instru	ctions.				,	Apt. no.	A	Make sure the SSN(s) and on line 6c are co	
		and ZIP code. If you have a for	oinn address a	ilso complete si	naces helow (se	a inetru	rtions)			D.	residential Election Cam	
1040EZ's E-		19,605,988	cigii addi coo, a	iiso complete sp	paces below (se	o monde	niorisj.		V	1	3,405,770 Y = ** 5,1	
Foreign country name	e	, ,		Foreign prov	vince/state/co	untv		Foreign p	ostal code	JOHL	y, wani po to go to this iunu.	Onecking
	-			l stanger pro				g p		a box	t below will not change your t d. You	ax or Spouse
54.840.8	536 1	Single			19,252,312	4	Uood of b	ou cohold	(with augli	fring	person). (See instruction	
Filing Status 45,277,5	25.0	☐ Married filing jointly	(even if only	one had inc		- L					not your dependent, ent	,
45,277,5 Check only one	35 2	Married filing separa					child's nar	• .		J Dut I	iot your dependent, em	ei tilis
DOX. 1,875,457		and full name here.	•	spouse s oo	68,410	5 🗆	_			epen	dent child	
	6a	☐ Yourself. If some		m vou as a c	dependent (do not				<u> </u>	Boxes checked	
Exemptions	b		82,649	iii you as a c	acpendent, C	20 1100	CHECK DOX	oa		. }	on 6a and 6b	
		Dependents:		(2) De	· · · ·	oen .	Number of		inder age 17		No. of children on 6c who:	
	(1) First	•	soc	cial se Numb	er of Returns	hip	Exempt.=		nild tax cred actions)	it	lived with youdid not live with	
	 	CHILDREN AT HOME		41,547,	111	7	3,724,202		,		you due to divorce or separation	
f more than four		CHILDREN AWAY FROM H	HOME	377,541	-		55,563				(see instructions)	
dependents, see nstructions and		PARENTS		2,347,3	99	2	,802,576			_	Dependents on 6c not entered above	
check here		OTHER DEPENDENTS	4	6,019,5	i41	8	,704,731			_		
_	d	Total number of exem	ptions claim	d Exemption	ons = 245,090	0,199					Add numbers on lines above ▶	Ш
Income	7	Wages, salaries, tips,	e. A. ach	m(s) W-2						7	102,383,196	
IIICOIIIE	8a	Taxable interest. Atta		-					. [8a	39,374,075	
	b	Tax-exempt interes .	D ot inclu	ude on line	od	8b	5,01	5,683			,	
Attach Form(s)	9a	Ordinary divider as. A				·				9a	23,304,630	
W-2 here. Also attach Forms	b	Qualified divide ds				9b	21,63	3,359				
N-2G and	10	Taxable refunes, cred	its, or offset	s of surte an	d local inco	me tax	es			10	19,119,814	
1099-R if tax	11	Alimor rece. rea .							. [11	362.639	
vas withheld.	12	Brome ss ncome or (le	oss). A 'tach	chedule C	or C-EZ .1	3.Cap.	Gain Dist.	= 2,029	,89.6	12	18,536,702	
	13	C pital ain or (loss).	Atta h Sc	dule D if req	uired. If not	require	ed, check h	ere 🕨		13	17,092,595	
f you did not	14	Other gains or (losses). F. tac. For	m 4797 .					. [14	1,755,835	
get a W-2, see instructions.	75.	In A distributions .	1 ja	11,209,19	95	b Tax	able amoun	t	. [15b	10.645.263	
ood in lot dot do no.	16 1	Pensions and an dities	16a	23,825,34	19	b Tax	able amoun	t	. [16b	21,865,642	
	17	Rental real es ate, roy	alties, partne	erships, S co	orporations,	trusts,	etc. Attach	Sched	ule E	17	14,269,774	
Enclose but do not a tack ar.	18	Farm nome or (loss)	. Attach Sch	edule F .						18	1.587.920	
not a tack and	19	Une nplo, ment comp	ensation .							19	9,630,461	
asc use	20a	Social security benefits		21,078,99	92	b Tax	able amoun	t.,	.	20b	14,222,208	
on 104′ -V.	21	Cine income. List typ								21	5,429,511	<u> </u>
	22	oine the amounts in				21. This			• ▶	22	121,157,422	
Adjuste	2.	Educator expenses				23	3,28	9,886	4		21. Net oper. loss=	1,053
Adjusted Gross	24	Certain business expens						00 1			21. Stock options=	3,183
ncome		fee-basis government of				24		,884	+		21. Cancel. of debt= 21. For. earn. inc. ex=	613,0
11001116	25	Health savings accoun				25		,079	+		21. Gambling inc.=	210,3 1,597
	26	Moving expenses. Att				26		1,150	+		21. Taxable HSA =	185,8
	27	Deductible part of self-e				27		4,153	+			.55,0
	28	Self-employed SEP, S				28		,708 F 007	+			
	29	Self-employed health				29		5,907	+			
	30	Penalty on early withd		- :	:	30		,702	+			
	31a	Alimony paid b Recip				31a		,632	+			
	32	IRA deduction				32		2,884	+			
	33	Student loan interest				33		5,608	+		36. Archer MSA Ded.= 4,	
	34	Tuition and fees. Attac				34		9,773	+		36. Housing ded.= 3,	
	35 36	Domestic production ac				35		,293		26		18,402
	36 37	Add lines 23 through 3 Subtract line 36 from							_	36 37	30,906,316 121,314,249	
	31	Judit aut III IE 30 II UI II		io your auju	ioteu gi USS		·		-	IJΙ	14,249	1

Form **1040** (2012)

		ent of the Treasury—Internal F		(99) Return	20-	12	OMB No. 15	545-0074	IRS I Ise O	nlv—Do	o not write or s	tanle in th	nis snace	
		, or other tax year beginning	illo Tux	Itotaiii	2012	ending	OIVID NO. 10	, 20	1110 000 0	<u> </u>	e separate		•	
Your first name and in		, or other tax year beginning	Last name		, 2012,	criding		, 20		_	ır social sed			
Electronically File	ed Retu	ns = 121,314,249												
If a joint return, spous			Last name							Spo	use's social	security i	number	
1040's E-fil	ed =	67,402,503												
Home address (number	er and s	treet). If you have a P.O. b	ox, see instru	ctions.					Apt. no.		Make sure t	he SSN(s) above	
1040A's E-f	iled =	34,305,758									and on line			
City, town or post office,	, state, a	nd ZIP code. If you have a fo	reign address, a	also complete sp	paces below	(see instri	uctions).			Pr	esidential Ele	ection Ca	mpaign	•
1040EZ's E-	filed =	19,605,988									k here if you, or			
Foreign country name	!			Foreign prov	vince/state/	county		Foreign	oostal code		v, want \$3 to go below will not o			
										refun		You	Spouse	
Filing Status	1	Single				4	Head of	household	(with quali	fvina r	person). (See	instructi	ons.) If	
Filing Status	2	Married filing jointly	(even if only	one had inc	come)						ot your depe			
Check only one	3	Married filing separ	` _		· · · · · ·			ame here.			, ,	,		
box.		and full name here.				5 [Qualifyir	ng widow	(er) with d	epend	dent child			
Everetions	6a	Yourself. If some	one can clai	m you as a d	dependent	do no	t check bo	x 6a .		. 1	Boxes ch			
Exemptions	b	Spouse								. }	on 6a and			
	С	Dependents:		(2) Dependent's	(3) Depend			under age 17		on 6c who	o:		
	(1) First	name Last name	so so	cial sect tity ram	ber rel	lationship t	o you qua	aniying for c see instr	hild tax cred uctions)	τ	lived witdid not li			
]		you due to or separat			
f more than four dependents, see]		(see instru	•		
instructions and						Ca]		Dependen not entere			
check here ▶□]		Add numl	ners on		
	d	Total number of exem	ptions c. im	nel							lines abov			
Income	7	Wages, salaries, tips,	ic. Atterh	Form(s) W-2					[7	5,398,58	6,371		
	8a	Taxable interest. Atta	h Schadule	e B if require	L .		,			8a	79,249	,463		
= . ()	b	Tax-exempt interest.	Oc not inclu	ude 🖙 lin 🤇 8	Ba	. 8b	56,7	41,101						
Attach Form(s) W-2 here. Also	9a	Ordinary divisers 's. A	cach Sched	lule B it . •qu	ired .		ļ			9a	185,538	3,630		
attach Forms	b	Qualifier divicends		(./		. 9b	143,6	610,279						
W-2G and	10	Taxable reichels, cred	lits, 🗸 offerst	s Challe an	d local inc	come ta	xes			10	22,687	,929		
1099-R if tax was withheld.	11	Alim ny received .								11	7,521,	766		
was withineit.	12	Bu iness income or (I	oss). A ach	Schedule C	or C-EZ	.13 .Cap	. Gain Dist	= 1,684	4,68.4	12	240,348			
f you did not	10	ap' al gain or (loss)			juired. If n	ot requi	red, check	here ►		13	434,096			
get a W-2,	14	Other gains or (los ves	A I							14	-8,898.			
see instructions.	15 <i>a</i>	IRA distributions .		216.584.00			xable amou		-	15b	184,631			
	Ja	Pensions and Anuilles		794,294,8	_		xable amou		-	16b	482,078			
Enclose, but do	17	Re ital in all chate, roy							_	17	505,123		+	
not attach, any	18	-arm ncol. 9 or (loss)							_	18	-3,894,		+-	
payment. Also,	19	U ₁ imployment comp								19	58,485		+-	
please use Form 1040-V.	20a	Social security benefits		419,882,3	59	b Ta	xable amou	int .		20b	178,365		+	
01111 1040-V.	21	Other income. List type Combine the amounts in			00 7 through	h 01 Th	io io vour ta	tal incom		21	28,882		+-	
	22									22	7,676,50		124	707
Adjusted	23	Educator expenses					02	8,957	+		Net operStock or		134,7 253,6	
Gross	24	Certain business expensifiee-basis government of		• •			38	9,567			21. Cancel.			
Income	25	•				24		52,797	+		21. For. ear		-,	
	25 26	Health savings accou				. 25		00,532	+		21. Gamblin	-	21,39	
	26 27	Moving expenses. Att Deductible part of self-e						23,458	+		21. Taxable	HSA =	216,3	313
	28	Self-employed SEP, S						75,222	+					
	29	Self-employed health						42,765	+					
	30	Penalty on early with						3,672	+					
	31a	Alimony paid b Reci				. 30 31a		77,678	+					
	31a	IRA deduction		· ·				75,207	+					
	33	Student loan interest						40,592	+		36 Archar MO	A Ded - A	3 202	
	34	Tuition and fees. Atta						90,453	+		36. Archer MS/		6,203 63,781	
	35	Domestic production a						99,203	+		36. Other a		03,761 1,380,9	73
	36	•					_			36	111,351		1,500,9	, 3
	30 37	Add lines 23 through								36	7 565 15		+-	

Form 1040 (2012)	39a A = 17,337,719	B = $7,16$	64,578	C = 215	,329	D = 89,3	397				Page 2
Tax and	38	Amount from line 37 (adju	sted gross income	e)					38			
	39a	Check A You were b	orn before January	v 2, 1948,	C Bli	nd. 🕽 1	Total boxes			Basic Stan	d. Ded. =	81,082,739
Credits		1	ıs born before Janı			- 1	checked ► 39a			Add. Stand	I. Ded. =	10,619,945
Standard	b	If your spouse itemizes on		•	_			39b 65	314	Stand. = 8'	1,082,739	,
Deduction	40	Itemized deductions (fro	•	•					40		3,768,120	ŀ
for—	41	Subtract line 40 from line		-					41		29,672	
 People who check any 	42	Exemptions. Multiply \$3,							42		26,435	
box on line 39a or 39b or	43	Taxable income. Subtra	•						43		09,746	
who can be									44		46,042	
claimed as a dependent,	44	Tax (see instructions). Chec	_				_				7,902	
see instructions.	45	Alternative minimum tax	,						45		74,767	
All others:	46	Add lines 44 and 45							46		0= 396,47	7
Single or	47	Foreign tax credit. Attach	•			17	5,989,590				1= 227,34	
Married filing separately,	48	Credit for child and depend	•			18	5,824,705	+		53c others 53c AMV=		
\$5,950	49	Education credits from Fo				19	9,110,839	+		53c Sch R	= 52,288	
Married filing jointly or	50	Retirement savings cont				50	6,341,795	-		53c F8834 53c F8911		
Qualifying	51	Child tax credit. Attach S	•	•		51	20,396,208	_		53c F8859)= 52 6= 16,219	
widow(er), \$11,900	52	Residential energy credits				52	1,851,523	-			6= 42,510	
Head of	53	Other credits from Form: a				3				53c F8839		ı
household, \$8,700	54	Add lines 47 through 53.							54		54,544	
	55	Subtract line 54 from line							55		10,122	
Other	56	Self-employment tax. Atta							56		44,153	
Taxes	57	Unreported social security	y and Medicare tax	k from Form:	a 🗌 41	37	b 8919 .		57			= 31,128
TUXOO	58	Additional tax on IRAs, oth	•						58		4,669	
	59a	Household employment ta							59a	157,99	3 0	
	b	First-time homebuyer cred							59b	753,23		
	60	Other taxes. Enter code(s)					ure Tax = 21		60	Other Tax	es = 876	.490
	61	Add lines 55 through 60.	This is your otal .a	ах				•	61	88,3	63,487	
Payments	62	Federal income tax withh	e d fro. > Forms W-	2 and 1099	6	32 1	107,943,520					
	63	2012 estimated tax payr len	its and amount appli	ied fro∠01) re	eturn 6	3	7,424,163					
If you have a	64a	Earned income crea t (E	id)		6	4a	25,095,644					
qualifying child, attach	b	Nontaxable combat pageled	ction 64b	12,479								
Schedule EIC.	65	Additional ch' I tax credit.	Attach Sche Jule 8	12	6	55	18,435,618					
	66	Americano, poliunity cre	dit from Torm د 63	3, line 8	6	66	9,028,759					
	67	Reserv d	. X. V.		6	67						
	68	Ame int paid with request	t ∕or ∈ tten⊾on to fi	le	6	88	1,407,270			71a F243	9= 24,3	373
	69	Éx ess ocial security and	1 F RTA tax with	hheld	6	69	1,206,972			71c F880	1= 196	,913
	70	Credit for federal tax () f	ivels. Attach Form	4136	7	0	243,038			71d F888		1
		Codits from Form: a 243	9 b Reserved c	8801 d	8885 7	'1						Other Payme
(.21	Add lines 62 63, 64a, an	d 65 through 71. T	hese are your	total pay	ments	s	•	72	115,6	60,405	2,028
Relund	73	If line 72 i mor than line	e 61, subtract line	61 from line 72	2. This is	the an	mount you overp	aid	73	99.26	66.477	
	74a	Amount of the 73 you wa	nt refunded to you	u. If Form 8888	8 is attacl	ned, cl	heck here .	• 🗌	74a	96,8	52,803	
Direct len sit?	▶ b	Rou ne nu nber			▶ с Туре	e: 🔲 C	Checking Sav	/ings				
See	► d	Ac our umber										
instructions.	/5	A. Pount of line 73 you want	applied to your 20)13 estimated t	tax ► 7	' 5	3,184,084					
Amount	76	Amount you owe. Subtra	act line 72 from line	61. For detail	s on how	to pay	y, see instruction	ıs 🕨	76	18,49	99,242	
You Owe	71	Estimated tax penalty (se	e instructions) .		7	77	5,962,729					
Third Party	Do	you want to allow another	person to discuss	this return wit	h the IRS	(see ii	nstructions)?	Yes	. Com	plete bel	ow.	☐ No
Designee	De	signee's		Phone			Persona	ıl identifi	cation			
•		me ►		no.			number			<u> </u>		
Sign	Und	der penalties of perjury, I declare	that I have examined th	his return and acc	ompanying	schedu	ules and statements,	and to the	ne best	of my kno	wledge an	d belief,
Here	the	y are true, correct, and complete.	Declaration of prepare	er (other than taxp	ayer) is bas	sed on a	all information of whi	ch prepa	rer has	any knowle	edge.	
Joint return? See	You	ur signature		Date	Your occ	cupation	n		Daytir	me phone	number	
instructions.												
Keep a copy for	Sp	ouse's signature. If a joint retur	n, both must sign.	Date	Spouse's	s occup	oation		If the IF	RS sent you	an Identity	Protection
your records.	y '	- ,	-						PIN, er		,	
Doid	Pri	nt/Type preparer's name	Preparer's signatu	ıre			Date				PTIN	
Paid		73,265,058							Checl self-e	k ∐ if mployed		
Preparer	Firr	m's name ▶	1				Firm's EIN	<u> </u>		. ,		
Use Only	-	m's address ▶					Phone no.	-				
							1. //0/10 1/0.				Form 10)40 (2012)

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

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 All temized deductions (from Schedule A) or your standard deduction (see left margin)	Ded. = 18 67,401,920 015,667,905 386,844 19,264	9,080,1 8,321,78
Credits Standard Deduction for— People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: Single or All others	Ded. = 18 67,401,920 015,667,905 386,844 19,264	
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 All others: Single or If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b Stand. = 60 Immzed = 1, 40 Immzed = 1,	67,401,920 015,667,905 886,844 19,264	8,321,78
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 All temized deductions (from Schedule A) or your standard deduction (see left margin)	015,667,905 886,844 19,264	
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or	386,844 19,264	
 People who check any box on line 38 Subtract line 40 from line 38 Exemptions. Multiply \$3,800 by the number on line 6d Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election Alternative minimum tax (see instructions). Attach Form 6251 Add lines 44 and 45 Add lines 44 and 45 Foreign tax credit. Attach Form 1116 if required 41 6,065,6 42 931,3 43 5,271,0 44 1,007,4 45 26,60 46 1,034,0 47 9,737,479 53a F3800 53b F8801 	19,264	
box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Agrange or 39b or who can be claimed as a dependent, see instructions. • All others: Single or		
39a or 39b or who can be claimed as a dependent, see instructions. 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 5,271,0 44 1,007,0 45 Alternative minimum tax (see instructions). Attach Form 6251 46 Ald lines 44 and 45 47 9,737,479 48 5,271,0 49 1,007,0 49 1,007,0 40 1,007,0 40 1,007,0 41 1,007,0 42 1,007,0 43 5,271,0 44 1,007,0 45 26,60 46 1,034,0 50 Foreign tax credit. Attach Form 1116 if required	170 999	
claimed as a dependent, see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election 44 1,007,4 45 26,60 46 All others: Single or Add lines 44 and 45	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
see instructions. 45 Alternative minimum tax (see instructions). Attach Form 6251 45 20,000 • All others: Single or 46 Add lines 44 and 45 47 9,737,479 53a F3800 • All others: Single or 53b F8801 53b F8801 53b F8801	171,231	
instructions. • All others: Single or	7,546	
• All others: Single or	088,004	\neg
Single or 53b F8801	= 2,052,736	\neg
Married filing 48 Credit for child and dependent care expenses. Attach Form 2441 48 3,122,363 53c other=	. ,	
separately, 40 Education gradity from Form 9962 line 10	11,112	
\$5,950 49 Education credits from Form 8863, line 19		
jointly or 53 CF8911:		
130 F8936		
530 F6399		
Head of	5,432	
\$8,700	52,572	
20.77		
Other sometimes, make a some some some some some some some some	30,529	0.000
Taxes	171 b= 10	U,939
58 Additional tax on IRAs, other qualified retirenent plans, etc. Attach For 5329 if required	3,112	
59a Household employment taxes from Schedule		
b First-time homebuyer credit repay new Attach Form 5405 in equit of		
other taxos. Enter occopy in this state to the	s = 367,438	i
61 Add lines 55 through 60. Th. is your total tax	395,485	
Payments 62 Federal income tax winher: from Forms W-1 and 1099 62 876,695,276		
63 2012 estimated tax ayı. ants and amount applied and a 2011 return 63 200,656,552		
If you have a 64a Earned incon credit (EIC)		
qualifying child, attach b Nontaxable combat say election 64b 183,167		
Schedule EIC. 65 Additional hild to x credit. Attaci. Schedule 24,577,724		
66 Ame car opportunity credit from 1 rm 8863, line 8 66 7,983,195		
67 F. Se red		
7 Amount paid with requelit for attension to file 68 74,115,414	ı 117.241 =	
Exc. ss social security and tipe. I RRTA tax withheld 69 1,471,205 71c F8801	= 457,064	_
	5= 20,959	-
71 Credits frc Fon a 2439 b Reserved c 8801 d 8885 71		Other Payr
	88,223	3,33
	16.950	
	19,962	—
/42 Amount of the /3 you want retunded to you It Form 8888 is attached check here.	5,002	
Direct deposit? ► b Routing number	ļ	
Direct deposit? ▶ b Routing number See Instructions. Direct deposit? ▶ d Account number See Instructions.		
Direct deposit? b Routing number See instructions. c Type:	0.572	
Direct deposit? b Routing number See instructions. 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 38.170.335 Amount 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 99.93	0,572	
Direct deposit? b Routing number See instructions. 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 38.170.335 Amount 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 99.93 You Owe 77 Estimated tax penalty (see instructions)		
Direct deposit? b Routing number See instructions. 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 38.170.335 Amount 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 99.93		No
Direct deposit? b Routing number See instructions. 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 Amount 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 You Owe 77 Estimated tax penalty (see instructions)		No
Direct deposit? b Routing number See instructions. 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 75 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 76 77 78 79 79 79 79 79 79 79 79 70 70 71 72 73 74 75 75 76 76 77 76 77 78 79 79 79 79 79 79 79 79 79 79 70 70 70 71 71 72 73 74 75 75 76 76 76 77 76 77 78 79	ow. 🗌 i	
Direct deposit? b Routing number See Instructions. 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 99.93 You Owe 77 Estimated tax penalty (see instructions)	ow. I	
Direct deposit? b Routing number See instructions. 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 38.170.335 Amount 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 99.93 You Owe 77 Estimated tax penalty (see instructions)	ow.	
Direct deposit? b Routing number See Instructions. 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 99.93 You Owe 77 Estimated tax penalty (see instructions)	ow.	
Direct deposit? b Routing number See instructions. 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 38.170.335 Amount 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 99.93 You Owe 77 Estimated tax penalty (see instructions)	ow.	
Direct deposit? b Routing number See instructions. 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 38.170.335 Amount 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 99.93 You Owe 77 Estimated tax penalty (see instructions)	ow.	lief,
Direct deposit? b Routing number c Type:	ow.	lief,
Direct deposit?	ow.	lief,
Direct deposit? b Routing number d Account number 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76 77 Estimated tax penalty (see instructions)	vledge and belinder. number an Identity Prote	lief,
Direct deposit?	vledge and belinder. number an Identity Prote	lief,

Form Department of the Treasury—Internal Revenue Service

1040A	U.S	6. Individual Inc	ome Ta	x Return	(99)	201	2	IRS Use	Only—	Do not	write or staple in this	s space
Your first name and init	tial		Last name								OMB No. 1545-007	4
Total Forms File	-d =	38,243,922								Your	social security nur	nber
If a joint return, spouse		name and initial nically = 34,305,758	Last name							Spou	se's social security n	umber
		reet). If you have a P.O. box		iono				Ι Δ				
Home address (numbe	r and st	reet). If you have a P.O. box	k, see mstruct	ions.				Ар	t. no.		Make sure the SSN(s and on line 6c are co	
City, town or post office,	state, an	d ZIP code. If you have a forei	gn address, als	o complete space	s below (see	instruction	s).				sidential Election Car	
	,	,	,		,		,			Check h	nere if you, or your spouse	if filing
Foreign country name				Foreign province	ce/state/cou	unty	Fo	reign post	tal code		want \$3 to go to this fund. elow will not change your	
											323,446 Y = **	
Filing 14,559,90	6 1 [Single			12,241,079						g person). (See instr	
status 10,637,84	_	Married filing joint	• (•	,						but not your depe	endent
Check only 780,196	3	Married filing separa	itely. Enter s				enter this c					
one box.	C-	full name here. ►			24,894					aeper	ndent child (see inst	ructions)
Exemptions	6a			an claim yo .648,348	u as a d	epena	ent, ao n	ot cne	eck	(Boxes checked on	
	b	☐ Spouse 10,64		, o ro, o r o						ſ	6a and 6b No. of children	
		Dependents:	-,,,,,,					(4)	/ if chil	d under	on 6c who:	
If more than six	•			(2) Dependen security no			ependent's nship to yo	age	17 qualify	ying for	 lived with you 	
dependents, see		(1) First name La	ast name	3ecunty no	annoei	Telation	iship to yo		instructio		did not live	
instructions.	CHILE	DREN AT HOME		17,357,472		29,675	5,333				with you due to divorce or	
	CHILE	DREN AWAY FROM HOME		166,686		206,62					separation (see	
	PARE			1,167,995		1,395,					instructions) Dependents	
		R DEPENDENTS		4,072,467		6,462,					on 6c not	
	Tota	L DEPENDENTS 86,034,521		20,543,899		37,740	1,374				entered above	
	Tota	1 00,034,321							ш		Add numbers	
	d	Total number of e	xemption	s claimed.							on lines above ►	
Income											- F	
	7	Wages, salaries, t	ips, etc. A	Attach Form	(s) W-2.					7	33,378,129	
Attach	_					_				_		
Form(s) W-2 here. Also	8a	Taxable interest.								8a	6,853,068	
attach	<u>b</u>	Tax-exempt inter Ordinary dividend					172,	624		- 9a	2,823,379	
Form(s)	9a h	Qualified dividend			ii requir	e u. 9b	2,390	700		_ 9a	2,020,070	
1099-R if tax was	10	Capital gain distri			ons).	0.0	2,590	,103		10	518,150	
withheld.		IRA	(0			11b	Taxable a	amoun	nt			
If you did not		distributions.	11a	2,131,671			(see instr			11b	2,026,725	
get a W-2, see	12a	Pensions and				12b	Taxable a	amoun	nt			
instructions.		annuities.	12a	6,234,454			(see instr			12b	5,923,629	
Enclose, but do not attach, any	40						r Income		0,960	40	2 252 022	
payment. Also,	13	Unemployment co Social security	ompensat	ion and Alas	ska Pern		Fund div			13	3,353,022	
please use Form 1040-V.	14a	benefits.	14a	7,473,482			see instr			14b	3,711,745	
		Derients.	144	.,,			300 111311	uction	13).	140	0,7 11,7 10	
	15	Add lines 7 through	gh 14b (fa	r right colun	nn). This	is you	r total in	come	. ▶	15	38,028,740	
Adjusted		`				-						
gross	16	Educator expense				16		,524		_		
income	17	IRA deduction (se				17		,869		_		
	18	Student loan intere	est deduct	tion (see ins	tructions	s). 18	3,972	2,384	_	_		
	10	Tuition and face	Attach Ec	rm 9017		19	757	550				
	19 20	Tuition and fees. Add lines 16 throu			ır total 4			,559		20	5,376,548	I
		, tad iii ies 10 ti ii 0t	4911 13. II	ioso are you	ıı total c	aujuoti					3,370,040	
	21	Subtract line 20 fr	om line 1	5. This is yo	ur adjus	sted gr	oss inco	me.	•	21	38,243,922	
For Disalegues D)rivos:	Act and Danarwa									Form 10/0A	(2012)

7,240,457

27 2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars) Form Department of the Treasury-Internal Revenue Service 1040A 2012 U.S. Individual Income Tax Return (99) IRS Use Only-Do not write or staple in this space. Your first name and initial Last name OMB No. 1545-0074 Your social security number Total Forms Filed = 38,243,922 If a joint return, spouse's first name and initial Last name Spouse's social security number Total Forms Filed Electronically = 34,305,758 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** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking Foreign country name Foreign province/state/county Foreign postal code a box below will not change your tax or refund. You Spouse 1 Single Head of household (with qualifying person). (See instructions.) **Filing** 2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, status 3 Married filing separately. Enter spouse's SSN above and enter this child's name here. Check only one box. full name here. ▶ Qualifying widow(er) with dependent child (see instructions) 6a Yourself. If someone can claim you as a dependent, do not check **Exemptions** Boxes checked on box 6a. 6a and 6b No. of children Spouse on 6c who: **Dependents:** (4) If child under lived with (2) Dependent's social (3) Dependent's age 17 qualifying for child tax credit (see you If more than six security number relationship to you (1) First name Last name did not live dependents, see instructions) with you due to instructions divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines d Total number of exemptions claimed. above ▶ Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 944,660,200 Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required. 4,169,724 8a here. Also Tax-exempt interest. Do not include on line 8a. 8b 355,902 attach 5,335,987 Ordinary dividends. Attach Schedule B if required. 9a Form(s) Qualified dividends (see instructions). 9b 1099-R if tax 4.120.120 548,932 10 Capital gain distributions (see instructions). 10 was withheld. 11a **IRA** 11b Taxable amount 17,744,164 distributions. 11a 20,603,328 (see instructions). 11b If you did not get a W-2, see 12a Pensions and 12b Taxable amount instructions. 12a 126,219,540 102,074,653 annuities. (see instructions). 12b Enclose, but do Other Income = 2,001,728 not attach, any Unemployment compensation and Alaska Permanent Fund dividends. 18,447,462 13 13 payment, Also. 14a Social security Taxable amount please use Form 1040-V. 130,915,227 29,819,726 benefits. 14a (see instructions). 14b Add lines 7 through 14b (far right column). This is your total income. > 15 15 1,124,802,577

Adjusted 16 gross 17 income

Educator expenses (see instructions). 16 180.074 IRA deduction (see instructions). 17 1,261,826 Student loan interest deduction (see instructions) 18 18 3,979,432 19 Tuition and fees. Attach Form 8917. 1,819,125 20 Add lines 16 through 19. These are your total adjustments. 20

Subtract line 20 from line 15. This is your adjusted gross income. 21 1,117,562,120 For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form 1040A (2012)

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

Form 1040A (2	2012)				Page 2
Tax, credits,	22	Enter the amount from line 21 (adjusted gross income).	22		
and	23a				B= 2,157,473
payments		if:	C=	106,128	D= 47,019
	b	,			
Standard Deduction		deductions, check here ▶ 23b	Boxes	S Checked=	1,993
for—	24	Enter your standard deduction . Tot. Std. Ded.= 37,986,039	24 A	dd. Std. Ded=	6,214,948
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0	25	33,999,54	5
check any box on line	26	Exemptions. Multiply \$3,800 by the number on line 6d.	26	37,649,34	1
23a or 23b or who can be	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0			
claimed as a		This is your taxable income.	▶ 27	25,921,86	1
dependent, see	28	Tax, including any alternative minimum tax (see instructions).	28	25,736,999	9
instructions. • All others:	29	Credit for child and dependent care expenses. Attach			
Single or		Form 2441. 29 1,834,244			
Married filing	30	Credit for the elderly or the disabled. Attach			
separately, \$5,950		Schedule R. 30 52,941			
Married filing	31	Education credits from Form 8863, line 19. 31 3,872,253			
jointly or Qualifying	32	Retirement savings contributions credit. Attach			
widow(er), \$11,900		Form 8880. 32 4,058,054			
Head of	33	Child tax credit. Attach Schedule 8812, if required. 33 8,753,931			
household, \$8,700	34	Add lines 29 through 33. These are your total credits.	34	15,100,80	3
	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0 This is	S		
		your total tax.	35	18,724,66	9
	36	Federal income tax withheld from Forms W-2 and			
		1099. 36 35,128,720			
If you have	37	2012 estimated tax payments and amount applied			
a qualifying		from 2011 return. 37 397,216			
child, attach Schedule	38a	Earned income credit (EIC). 38a 14,076,422			
EIC.	b	Nontaxable combat pay			
		election. 38b 8,953			
	39		cess FICA wi	ithheld= 4,002	2
	40		tension Reque	,	6 Other Payments
	41	Add lines 36, 37, 38a, 39, and 40. These are your total payments.	▶ 41 :	36,757,900	999
Refund	42	If line 41 is more than line 35, subtract line 35 from line 41.			
neruna		This is the amount you overpaid.	42	34,414,05	
Direct	43a	Amount of line 42 you want refunded to you. If Form 8888 is attached, check here ▶	► <u> </u>	34,302,47	0
deposit? See	⊾ b	Routing			
instructions		number ————————————————————————————————————			
and fill in 43b, 43c,	▶ d	Account			
and 43d or		number			
Form 8888.	44	Amount of line 42 you want applied to your			
		2013 estimated tax. 44 140,656			1
Amount	45	Amount you owe. Subtract line 41 from line 35. For details on how to pay,			
you owe		see instructions.	▶ 45	2,655,504	1
	46	Estimated tax penalty (see instructions). 46 593,485			
Third party	D	byou want to allow another person to discuss this return with the IRS (see instructions)? \Box Yes.	. Complete	e the following	
designee		ů	al identificati	on	
		me no. number	` '	the heat of my	raculadas
Sign	ar	nder penalties of perjury, I declare that I have examined this return and accompanying schedules and statemed belief, they are true, correct, and accurately list all amounts and sources of income I received during the ta	ax year. De	claration of prep	arer (other
here		an the taxpayer) is based on all information of which the preparer has any knowledge.	Doutimo	nhana numbar	
Joint return?	N Y	our signature Date Your occupation	Daytime	phone number	
See instructions.					
Keep a copy for your records.		pouse's signature. If a joint return, both must sign. Date Spouse's occupation	If the IRS s	ent you an Identity it	Protection
	<u>′ </u>	19,355,134	here (see in	nst.)	
Paid	Pi		Check ►] if PTIN	
preparer	_		self-employ		
use only	_		Firm's EIN I	<u> </u>	
add drifty	Fi	rm's address ▶	Phone no.		

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form 1040A (2012)				P	age Z
Tax, credits,	22	Enter the amount from line 21 (adjusted gross income).		22		
and	23a	Check [You were born before January 2, 1948, Blind Total bo	xes			
payments		if: Spouse was born before January 2, 1948, Blind checked	d ▶ 23a			
payments	b	If you are married filing separately and your spouse itemizes				
Standard		deductions, check here	▶ 23b			
Deduction for—	24		331,868,704	24 Add	d. Std. Ded= 10	457 609
• People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, ente			799,766,987	,437,000
check any	26	Exemptions. Multiply \$3,800 by the number on line 6d.	1 -0			
box on line 23a or 23b or			O	20	326,775,611	_
who can be	27	Subtract line 26 from line 25. If line 26 is more than line 25, ente	r -U	N 07		
claimed as a dependent,		This is your taxable income.			541,123,725	
see instructions.	28	Tax, including any alternative minimum tax (see instructions).		28	71,640,898	
• All others:	29	Credit for child and dependent care expenses. Attach				
Single or		Form 2441. 29	973,874			
Married filing	30	Credit for the elderly or the disabled. Attach				
separately, \$5,950		Schedule R. 30	7,827			
Married filing	31	Education credits from Form 8863, line 19.	3,249,518			
jointly or Qualifying	32	Retirement savings contributions credit. Attach				
widow(er), \$11,900		Form 8880. 32	647,484			
Head of	33		8,718,506			
household,	34	Add lines 29 through 33. These are your total credits.		34	13,597,210	
\$8,700	35	Subtract line 34 from line 28. If line 34 is more than line 28, ente	r -0- This is		.0,00.,0	
		your total tax.		35	58,045,720	
	36	Federal income tax withheld from Forms W-2 and		00	30,043,720	
	00		03,244,436			
	37	2012 estimated tax payments and amount applied	03,244,430	_		
If you have	31		1 060 227			
a qualifying child, attach			1,060,237	_		
Schedule 1	38a		37,578,692			
EIC.	b	Nontaxable combat pay				
		election. 38b 162,908				
	39			cess FICA with	.,	
	40	, ,		ension Reques	,	Other Pay
	41	Add lines 36, 37, 38a, 39, and 40. These are your total paymen	ts.	► 41 16	1,667,507	59
Refund	42	If line 41 is more than line 35, subtract line 35 from line 41.				
Horana		This is the amount you overpaid.		42	106,476,233	
Direct	43a	Amount of line 42 you want refunded to you. If Form 8888 is attached,	check here ▶	► 43a	106,364,674	
deposit? See	▶ b	Routing	Savings			
instructions		number I I I I I I I I I I I I I I I I I I I	_ Javings			
and fill in	. 4	Account				
43b, 43c, and 43d or	u	number				
Form 8888.	44	Amount of line 42 you want applied to your				
		2013 estimated tax. 44	111,559			
Amount	45	Amount you owe. Subtract line 41 from line 35. For details on h	now to pay,			
		see instructions.		▶ 45	2,873,465	
you owe	46	Estimated tax penalty (see instructions). 46	19,020			
Third party	Do	you want to allow another person to discuss this return with the IRS (see instruct		Complete	the following.	No
Third party			,	l identification		_
designee		signee's Phone no. ▶	number		 	
		der penalties of perjury, I declare that I have examined this return and accompanying schedu				
Sign	an tha	d belief, they are true, correct, and accurately list all amounts and sources of income I recein In the taxpayer) is based on all information of which the preparer has any knowledge.	ved during the ta	ax year. Decla	aration of prepare	er (other
here		ur signature Date Your occupation		Daytime ph	one number	
Joint return?				' '		
See instructions.		ouse's signature. If a joint return, both must sign. Date Spouse's occupat	ion	If the IDC con	t vou an Idontity Drot	tootion
Keep a copy for your records.		ocaco o organizario. Il a joint retairi, botti filust signi. Date opouse s occupat		PIN, enter it	t you an Identity Prot	leCilOff
		nt/type preparer's name Preparer's signature	Date	here (see inst	.) , PTIN	
Paid	Pri	Treparer 5 signature	'	Check ▶ ☐ i	†	
Droporor				self-employed	1	
preparer						
use only	_	n's name ▶ n's address ▶		Firm's EIN ► Phone no.		

Department of the Treasury—Internal Revenue Service

Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents (99) 2012								OMB No. 1545-0074						
Your first name a	ınd initia	ıl		Last name							Your	Your social security number			
Total Forr	ns File	ed =	23,053,156												
If a joint return, spouse's first name and initial				Last name							Spous	e's soc	cial securi	ty number	-
Total For	ns File	ed E	Electronically = 19,	605,988											
Home address (r	umber a	and	street). If you have a P.O	. box, see instruc	ctions.				,	Apt. no.	A		e sure the	. ,	-
City, town or post	office, sta	ate, a	and ZIP code. If you have a	foreign address, a	lso complete	e spaces below (se	e instructions).		'				Election C	ampaign ouse if filing	•
Foreign country	name				Foreign p	rovince/state/co	unty		Foreign p	ostal cod	jointly, w	ant \$3 to	o go to this t	fund. Checking	J
			Single = 21,729,103	3	Joint = 1	,324,053				,	Y = * 755	5,064	Y = *	* 98,087	
Incomo		1	Wages, salaries, and				of your Forn	n(s) W-2.		•				-
Income		•	Attach your Form(s		outa oc sii	iown in cox 1 v	or your rom	11(0,	, ,, 2.		1	22 7	738,883		
Attach	-		Tituen your roming	,, ,, 2.		Та	x exempt i	ntc	roct - C	003		22,1	00,000		-
Form(s) W-2		2	Toyohla interest If	the total is any	¢1 500					193	2	10	10 040		
here.	_	2	Taxable interest. If	the total is ove	21 \$1,500,					070		1,0	18,040		-
Enclose, but do		2	** 1				ner Net Income			,	2	17	E1 104		
not attach, any	_	3	Unemployment con	npensation and	i Alaska F	ermanent Fun	d dividends	(se	ee instructi	ions).	3	1,7	51,104		-
payment.	_	4	Add lines 1, 2, and								4	23,0)53,156		_
	_	5	If someone can clai	m you (or you	r spouse i	f a joint return) as a depen	der	nt, check						-
			the applicable box(es) below and	enter the	amount from tl	ne workshee	t o	n back.						
			You	Spouse Y	ou boxes	checked = 6,	486,162								
			If no one can claim		enouse if a	a ioint return)	enter \$9.750) if	single. T	otal Ex	emptions	s = 1	7,889,06	61	
			\$19,500 if married					, 11	singic,		5		052,163		
	-	6	Subtract line 5 from			-						23,0	J52, 103)	-
		0			3 is large	er than line 4, e	mer -0					15 (242 720	.	
		_	This is your taxable			**** 1 1000					6		213,738	_	-
Payments,	_	7	Federal income tax				•				7		389,529)	_
Credits,	_	8a	Earned income cro		ee instruct	ions).					8a		89,936		_
and Tax	_	b	Nontaxable combat	pay election.			8b	1,9	92	F4868	payment =	3,9	991	Excess F	FICA / R
and rax		9	Add lines 7 and 8a.								9	22,6	318,901	1,	,993
	1	0	Tax. Use the amoun	nt on line 6 ab	ove to fin	d your tax in t	he tax table	in 1	the						-
			instructions. Then,	enter the tax fr	rom the ta	ble on this line).				10	15,2	212,745	;	
Refund	1	1a	If line 9 is larger that	an line 10, sub	tract line	10 from line 9	. This is you	ır r	efund.				-		-
			If Form 8888 is atta			7					11a	21.4	149,526	;	
Have it directly	-											,	,		-
deposited! See instructions and fill in 11b, 11c,	•	b	Routing number				► c Type:		Checking	Sa	vings				
and 11d or Form 8888.	•	d	Account number												
Amount	1	2	If line 10 is larger th	nan line 9, subt	ract line 9	from line 10.	This is								
You Owe			the amount you ow	e. For details of	on how to	pay, see instruc	ctions.				12	1,2	78,715		
	Do) VO	ı want to allow anothe	er person to di	scuss this	return with the	e IRS (see in	strı	uctions)?		es. Comp	olete l	below.	No	
Third Party		Do you want to allow another person to discuss this return with the IRS (see instructions)? — Yes. Designee's — Phone — Personal identifiname — no. — unber (PIN)													
Designee															
Sidn			penalties of perjury, I de	eclare that I have	e examined		to the best o	of m		` `		true o	correct a	nd	-
Sign Here	acc	cura	ely lists all amounts and	I sources of inco	me I receiv	ed during the tax									
пеге		on all information of which the preparer has any knowledge.								l D 4:					
Joint return? See	Yo	Your signature Date Your occupation								Daytime	pnone	e number			
instructions.	\mathbf{A}_{-}								1				_		
Keep a copy for your records.	Sp	ouse	's signature. If a joint ret	turn, both must s	sign.	Date	Spouse's oc	ccup	oation		If the IRS s PIN, enter here (see i	it	u an Identity	/ Protection	
Daid	Print/1	ype	preparer's name	Preparer's sig	nature	1	l .	D	ate				PTIN		-
Paid			7,436		,						Check self-emp				
Preparer			•					4			J 3011 0111p	ycu			-
Use Only	Firm's	nan	ne 🕨					\dashv	Firm's EIN	<u> </u>					_
· · · · · · · · · · · · · · · ·	Firm's	rm's address • Phone no													

Cat. No. 11329W

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

Form **1040EZ** (2012)

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Department of the Treasury—Internal Revenue Service

1040EZ			n for Single and Io Dependents		2012				OMB No. 1545-007-	4				
Your first name an			Last name	(66)				You	Your social security number					
		23,053,156												
If a joint return, spe			Last name					Spo	ouse's social security r	umber				
Total Form	s Filed E	lectronically = 19,6	05,988											
Home address (nu	mber and s	treet). If you have a P.O.	box, see instructions.				Apt. no.		Make sure the SS above are corre	. ,				
City, town or post of	ffice, state, a	nd ZIP code. If you have a fo	oreign address, also complete	spaces below (se	e instructions).			Pre	sidential Election Cam	paign				
									ck here if you, or your spous					
Foreign country na	ame		Foreign p	rovince/state/co	unty	F	oreign postal co	de jointly	y, want \$3 to go to this fund x below will not change you	l. Checking				
								refun		Spouse				
Income	1	Wages, salaries, and	tips. This should be sh	own in box 1	of your Fori	m(s) W	-2.							
		Attach your Form(s)	*		•			1	434,624,457					
Attach Form(s) W-2				Ta	x exempt	interes	st = 1,010			 				
here.	2	Taxable interest. If t	he total is over \$1,500,	you cannot us	e Form 104	OEZ.		2	196,000					
Carlera bot de							= 969,272							
Enclose, but do not attach, any	3	Unemployment com	pensation and Alaska P	ermanent Fun	d dividends	(see in	structions).	3	8,977,615					
payment.		1 7	1											
	4	Add lines 1, 2, and 3	. This is your adjusted	gross income	.			4	444,767,344					
	5	If someone can clain	n you (or your spouse i	f a joint return) as a depen	ndent, c	heck							
		the applicable box(e	s) below and enter the a	amount from the	ne workshee	et on ba	ack.							
		You	Spouse											
		If no one can claim y	you (or your spouse if a	joint return),	enter \$9,750	0 if sin	gle;							
		\$19,500 if married :	filing jointly. See back	for explanation	n.			5	134,927,098					
	6	Subtract line 5 from	line 4. If line 5 is larger	r than line 4, e	nter -0									
		This is your taxable	income.				•	6	260,510,084					
Payments,	7	Federal income tax v	withheld from Form(s)	W-2 and 1099				7	50,914,082					
Credits,	8a	Earned income cree	dit (EIC) (see instructi	ions).				8a	797,131					
and Tax	b	Nontaxable combat j	pay election.		8b	476	F486	8 paymen	t= 2,241	Excess FIC				
allu Tax	9	Add lines 7 and 8a.	These are your total pa	yments and c	redits.		•	9	51,746,026	98				
	10		t on line 6 above to fin	•		in the								
		instructions. Then, e	nter the tax from the tal	ble on this line).			10	35,944,941					
Refund	11a		n line 10, subtract line	10 from line 9	. This is you	ur refu i	nd.							
Have it directly		If Form 8888 is attac	ched, check here					11a	16,432,808					
deposited! See	⊾ h	Routing number			►c Type:	Ch Ch	necking S	avings						
instructions and fill in 11b, 11c,		Itouring number			r c Type.		iccking 3	aviligs						
and 11d or	▶ d	Account number												
Form 8888.		-												
Amount	12	_	an line 9, subtract line 9											
You Owe		the amount you owe	For details on how to	pay, see instru	ctions.			12	631,723					
Third Party	Do you	want to allow anothe	r person to discuss this	return with the	e IRS (see ir	nstructio	ons)? 📙 Y	'es. Co	mplete below.	No				
Designee	Designed	e's		Phone			Personal ide		on					
0!	name	panalting of parium. I doe	Nara that I have eveningd	no.	to the best of	of my len	number (PI	<u> </u>	is two sorrest and					
Sign	accurat	ely lists all amounts and	clare that I have examined sources of income I receive	ed during the tax										
Here			eparer has any knowledge.		Value a a a un	ation.		Douglis	me phone number	_				
Joint return? See	Your sig	ur signature Date Your occupation Da												
instructions.	Charita								no					
Keep a copy for your records.	Spouse								f the IRS sent you an Identity Protection PIN, enter it					
· '	Dainet /T:		D			F :			ee inst.)					
Paid	Print/Type	preparer's name	Preparer's signature			Date			k if PTIN					
Preparer -						1,		seit-e	self-employed					
	Firm's nam						n's EIN ▶							
	Firm's addr	ress ►												

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

Cat. No. 11329W

Form **1040EZ** (2012)

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

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.

► Attach to Form 1040.

OMB No. 1545-0074

Attachment Sequence No. **07**

Name(s) shown on Form 1040 Your social security number Total Schedules Filed = 46.135.354 Caution. Do not include expenses reimbursed or paid by others. Medical 10.215.951 **1** Medical and dental expenses (see instructions) 1 and 2 Enter amount from Form 1040, line 38 | 2 | **Dental 3** Multiply line 2 by 7.5% (.075) 10,211,954 **Expenses** 10,215,951 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-4 **Taxes You** 5 State and local (check only one box): Paid a Income taxes, or . Income Taxes = 33,424,186 5 43,907,077 **b** ☐ General sales taxes ∫ General Sales Tax = 10,482,891 39,251,103 6 Real estate taxes (see instructions) 6 **7** Personal property taxes 7 19,888,727 Other taxes. List type and amount ▶ 2,492,156 **9** Add lines 5 through 8 9 45,233,072 Interest Home mortgage interest and points reported to you on Form 1098 **10** 34,322,419 11 Home mortgage interest not reported to you on Form 1098. If paid You Paid to the person from whom you bought the home, see instructions Note. and show that person's name, identifying no., and address Your mortgage interest 1,157,823 deduction may be limited (see 12 Points not reported to you on Form 1098. See instructions for instructions). 2,719,082 12 4,114,661 **13** Mortgage insurance premiums (see instructions) 1,560,983 **14** Investment interest. Attach Form 4952 if required. (See instructions.) 35,416,360 **15** Add lines 10 through 14 15 Gifts to 16 Gifts by cash or check. If you made any gift of \$250 or more, Charity 16 34,200,602 17 Other than by cash or check. If any gift of \$250 or more, see If you made a instructions. You must attach Form 8283 if over \$500 . . . gift and got a 22,182,567 benefit for it, 565.569 see instructions. 19 Add lines 16 through 18 . Capital Gains Deduction Limitation = 21,591 19 37,367,247 **Casualty and Theft Losses** 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20 159,624 **Job Expenses** 21 Unreimbursed employee expenses-job travel, union dues, and Certain job education, etc. Attach Form 2106 or 2106-EZ if required. Miscellaneous (See instructions.) ▶ 14,604,311 **Deductions** 21,717,122 23 Other expenses—investment, safe deposit box, etc. List type 7,719,312 23 24 **24** Add lines 21 through 23 28,307,259 25 Enter amount from Form 1040, line 38 25 **26** Multiply line 25 by 2% (.02) **26** 28,301,260 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- 11,851,076 27 **Other** Other—from list in instructions. List type and amount ▶ Miscellaneous Gambling Loss Deduction = 929,310 Other than Gambling Deduction = 333,976 **Deductions** Property Income, Casualty, & Theft Deduction = 13,132 28 1,264,044 Total 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount 45.581.697 Itemized 29 Deductions 30 If you elect to itemize deductions even though they are less than your standard

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.

► Attach to Form 1040.

OMB No. 1545-0074

Attachment Sequence No. 07

Name(s) shown on	Your social security number						
		Total Schedules Filed = 46,135,354					
Medical		Caution. Do not include expenses reimbursed or paid by others.		120 925 202			
and		Medical and dental expenses (see instructions)	1	129,825,203			
Dental	2	Enter amount from Form 1040, line 38 2	3	44,512,617			
Expenses	3	Multiply line 2 by 7.5% (.075)	_		4	85,312,586	
Taxes You		State and local (check only one box):			4	03,312,300	
Paid	3	a Income taxes, or Income Taxes = 282,963.547	5	299,502,963			
i aid		b General sales taxes General Sales Taxes = 16,539,416		233,302,300			
	6	Real estate taxes (see instructions)	6	173,308,015			
		Personal property taxes	7	8,462,130			
	8	Other taxes. List type and amount					
			8	1,804,338			
		Add lines 5 through 8			9	483,081,704	
Interest	10	Home mortgage interest and points reported to you on Form 1098	10	326,143,983			
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid					
Note.		to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶					
Your mortgage		and show that person's harne, identifying no., and address					
interest			44	6 466 556			
deduction may be limited (see	40	Daints and an analysis of the same at 1000. One instructions for	11	6,466,556	-		
instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12	1,661,068			
	13	Mortgage insurance premiums (see instructions)	13	5,366,230			
		Investment interest. Attach Form 4952 if required. (See instructions.)		14,419,894			
		Add lines 10 through 14			15	354,057,732	
Gifts to		Gifts by cash or check. If you made any gift of \$250 or more,					
Charity		see instructions	16	152,157,640			
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see					
gift and got a benefit for it,		instructions. You must attach Form 8283 if over \$500	17	- ,			
see instructions.		Carryover from prior year	18	31,938,858	10	100 270 460	
Casualty and	19	Add lines 16 through 18	<u> </u>	<u> </u>	19	199,270,460	
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	4,945,470	
Job Expenses		Unreimbursed employee expenses—job travel, union dues,			20	1,010,170	
and Certain	21	job education, etc. Attach Form 2106 or 2106-EZ if required.					
Miscellaneous		(See instructions.) ▶	21	81,428,583			
Deductions	22	Tax preparation fees	22	7,223,334			
	23	Other expenses-investment, safe deposit box, etc. List type					
		and amount					
			23	-,,	4		
		Add lines 21 through 23	24	129,035,875	-		
		· · · · · · · · · · · · · · · · · · ·	26	92 461 200			
		Multiply line 25 by 2% (.02)		, - ,	27	90,388,804	
Other		Other—from list in instructions. List type and amount	21	30,000,001			
Miscellaneous		Gambling Loss Deduction = 17,809,053 Other than Gambling					
Deductions		Property Income, Casualty & Theft Deduction = 1,273,31	28	21,650,355			
Total	29	Add the amounts in the far right column for lines 4 through 28.		o, enter this amount			
Itemized		on Form 1040, line 40	29	1,238,693,453			
Deductions	30	· ·	han	your standard			
		deduction check here					

SCHEDULE B (Form 1040A or 1040)

Interest and Ordinary Dividends

2012

Department of the Tre Internal Revenue Serv		► Attach to Form 1040A or 1040. ► Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/form	11040.	Attachme Sequence	nt .	_
Name(s) shown on r	eturn	Total Schedules Filed = 19,925,282	Your	social securi		
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the		Amo	ount	
Interest		buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ► F1040: 18,273,342 F1040A: 1,651,940				
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's		The component parts of line 2 are as follows: F1040: 16,235,337 F1040A: 1,293,893	-			
name as the payer and enter	2	Add the amounts on line 1	2	17,529,2	231	
the total interest shown on that form.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	16,043	3	
		1040, line 8a	4			
Part II	Note.	If line 4 is over \$1,500, you must complete Part III. List name of payer ▶		Amo	ount	
Ordinary Dividends (See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)			5			
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	6	The component parts of line 6 are as follows: F1040: 13,915,957 F1040A: 838,768 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a	6	14,754,	725	
		If line 6 is over \$1,500, you must complete Part III. The sust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (a)	(h) had	2		
		n account; or (c) received a distribution from, or were a grantor of, or a transferor to, a forei			Yes	No
Part III Foreign Accounts and Trusts		At any time during 2012, did you have a financial interest in or signature authority of account (such as a bank account, securities account, or brokerage account) located country? See instructions	d in a for or signal ception 	oreign · · · ature ns to · · ·		
instructions on back.)	b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country v financial account is located ▶	where 1	:he		
	8	During 2012, did you receive a distribution from, or were you the grantor of, or transforeign trust? If "Yes," you may have to file Form 3520. See instructions on back.				

SCHEDULE B (Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2012

Attachment
Sequence No. 08

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040A or 1040. ► Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.

Name(s) shown on r	eturn	Total Schedules Filed = 19,925,282	Your	social securi	ty numl	ber
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the		Amo	ount	
Interest		buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ► F1040: 18,273,342 F1040A: 1,651,940				
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from		The component parts of line 2 are as follows:				
a brokerage firm, list the firm's		F1040: 103,132,432F1040A: 3,142,927				
name as the	2	Add the amounts on line 1	2	106,275,	359	
payer and enter the total interest shown on that	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	31,549		
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a	4			
	Note.	If line 4 is over \$1,500, you must complete Part III.		Amo	ount	
Part II	5	List name of payer ▶				
Ordinon						-
Ordinary						
Dividends						
(See instructions on back and the instructions for Form 1040A, or						
Form 1040A, 61 Form 1040, line 9a.)			5			
Note. If you received a Form 1099-DIV or						
substitute statement from						
a brokerage firm,						
list the firm's name as the		The component parts of line 6 are as follows:				
payer and enter		F1040: 251,031,854 F1040A: 4,855,874				
the ordinary dividends shown on that form.	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a	6	255,887	,728	
		If line 6 is over \$1,500, you must complete Part III.				
	foreigr	nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (left) account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign	gn trus	st	Yes	No
Part III Foreign	7a	At any time during 2012, did you have a financial interest in or signature authority ov account (such as a bank account, securities account, or brokerage account) located				
Accounts		country? See instructions				
and Trusts		If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest of authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions are requirements.				
instructions on back.)	b	those requirements	here	the		
	8	During 2012, did you receive a distribution from, or were you the grantor of, or transforeign trust? If "Yes," you may have to file Form 3520. See instructions on back.				

SCHEDULE C (Form 1040)

Department of the Treasury

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.

OMB No. 1545-0074

2012

Attachment

► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. Internal Revenue Service (99) Sequence No. 09 Name of proprietor Social security number (SSN) Includes 4,730,857 Schedule C-EZ's Total Schedules Filed = 26,202,494 Α Principal business or profession, including product or service (see instructions) B Enter code from instructions 123,552,564 D Employer ID number (EIN), (see instr.) С Business name. If no separate business name, leave blank. 4,122,569 E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code (2) Accrual F Accounting method: (1) Cash (3) ☐ Other (specify) ► Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses . G Н ☐ No Yes Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) If "Yes," did you or will you file required Forms 1099? Part I Income Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on 1 22.350.082 2 2 642,322 3 Subtract line 2 from line 1 3 22,351,631 4 Cost of goods sold (from line 42) 4 4,211,719 5 5 22,375,491 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . 1,038,510 Gross income. Add lines 5 and 6. 7 22,624,716 Part II Expenses Enter expenses for business use of your home only on line 30. 5,688,724 7,245,485 Advertising Office expense (see instructions) 19 19 107,706 9 Car and truck expenses (see Pension and profit-sharing plans . 11,605,744 20 instructions). 9 Rent or lease (see instructions): 10 Commissions and fees . 10 1,000,131 а Vehicles, machinery, and equipment 20a 1,762,438 11 Contract labor (see instructions) 11 2,125,951 b Other business property . . . 20b 3,064,707 66,545 12 Depletion 12 Repairs and maintenance . . . 21 21 4,468,394 Depreciation and section 179 22 Supplies (not included in Part III) . 22 9,392,343 expense deduction (not Taxes and licenses 23 5,980,526 included in Part III) (see 5,722,018 13 24 Travel, meals, and entertainment: instructions). . . . 4,338,578 а Travel 24a 14 Employee benefit programs (other than on line 19). . 241,459 Deductible meals and 6,254,697 Insurance (other than health) 15 5,584,469 15 entertainment (see instructions) . 24b 10,601,382 16 Interest: 25 Utilities 25 а Mortgage (paid to banks, etc.) 472,460 26 Wages (less employment credits). 26 1,059,881 b Other 1,465,270 27a Other expenses (from line 48) . . 27a 12,968,364 17 17 7,118,049 27b Legal and professional services b Reserved for future use . . Total expenses before expenses for business use of home. Add lines 8 through 27a 28 20,198,974 29 29 23,310,857 30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere . 30 3,393,895 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. 31 23,034,725 (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you **must** go to line 32. If you have a loss, check the box that describes your investment in this activity (see instructions). Total Boxes Checked = 5,702,693 • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and

nondeductible loss (+)/suspended loss carryover (-)

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

trusts, enter on Form 1041, line 3.

on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and

32a All investment is at risk.

32b Some investment is not

at risk.

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business (Sole Proprietorship)

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

OMB No. 1545-0074 Attachment Sequence No. 09

	of proprietor otal Schedules Filed = 26,202	2,494	Inclu	des 4	,730,8	357 Schedule C-EZ's	So	cial s	ecurity nur	nber (SSN	1)	
A	Principal business or profession	on, incl	uding product or servi	ce (se	e instru	uctions)	В	Enter	code from	nstruction	ns 	
С	Business name. If no separate	busin	ess name, leave blank				D	Emplo	oyer ID numl	per (EIN), (see inst	r.)
E	Business address (including s	uite or	room no.) ►					<u> </u>				
	City, town or post office, state	, and Z	ZIP code									
F	Accounting method: (1)	Casl	n (2) Accrual	(3) 🗌 (Other (specify) ►						
G	Did you "materially participate	in the	e operation of this bus	iness	during	2012? If "No," see instructions for lin	nit	on lo	sses .	Yes	1	Vo
Н												
I						n(s) 1099? (see instructions)				Yes		No
J	If "Yes," did you or will you file	e requi	red Forms 1099? .							Yes Yes	<u> </u>	No
Par	Income						_					
1						this income was reported to you on			4.070			
						i	H	1		584,288 5,700		
2							H	2		5,729		
3								3		118,560		
4							H	5		11,517		
5							H	_		07,042		
6 7						refund (see instructions)	H	7		74,843		
Part	Expenses	nu o .	Fnter eynen	sas fr	r hus	siness use of your home only o	n li	_		81,885		
8	Advertising	8	13,711,011		18	Office expense (see instructions)		18		9,833		
9	Car and truck expenses (see		10,711,011		19	Pension and profit-sharing plans .	H	19		3,783		
Э	instructions)	9	86,159,765		20	Rent or lease (see instructions):	H	10	1,21	3,100		
10	Commissions and fees .	10	14,290,746		a	Vehicles, machinery, and equipment		20a	8 70	2,055		
11	Contract labor (see instructions)	11	41,953,004		b	Other business property	-	20b		26,325		
12	Depletion	12	941,416		21	Repairs and maintenance	F	21		2,265		
13	Depreciation and section 179				22	Supplies (not included in Part III) .		22		9,621		
	expense deduction (not				23	Taxes and licenses		23		1,181		
	included in Part III) (see instructions)	13	34,179,334		24	Travel, meals, and entertainment:			,.	.,		
14	Employee benefit programs		2.040.074		а	Travel	-	24a	13,44	6,159		
15	(other than on line 19)	14	2,949,971 16,799,970		b	Deductible meals and		245	0 02	5,249		
15 16	Insurance (other than health) Interest:	15	10,799,970		25	entertainment (see instructions) . Utilities	F	24b 25		3,249 37,106		
а	Mortgage (paid to banks, etc.)	16a	3,543,499		26	Wages (less employment credits) .		26		31,617		
a b	Other	16b	5,803,955		20 27a	Other expenses (from line 48)		20 27a		59,852		
17	Legal and professional services					Reserved for future use		27b	100,0	00,002		
28				e. Add		8 through 27a	ľ	28	597.3	50,090		
29	Tentative profit or (loss). Subtr						F	29		31,795		
30	1					port such expenses elsewhere		30		12,361		
31	Net profit or (loss). Subtract	•				,						
	 If a profit, enter on both Forr 	n 1040	. line 12 (or Form 1040	ONR. Ii	ne 13)	and on Schedule SE. line 2.						
	(If you checked the box on line		•		•			31	304,1	91,539		
	If a loss, you must go to lin	e 32.				J	_					
32	If you have a loss, check the b	ox tha	t describes your inves	tment	in this	activity (see instructions).						
	• If you checked 32a, enter t	he loss	s on both Form 1040,	line 1	2, (or l	Form 1040NR, line 13) and						
	on Schedule SE, line 2. (If yo	u chec	ked the box on line 1,	see th	e line (31 instructions). Estates and		32a [stment is		
	trusts, enter on Form 1041, lin	1е 3.	nondeductible los	ss (+)	/suspe	ended loss carryover (-)	;	32b	Some i at risk.	nvestme	nt is n	ot
	 If you checked 32h, you mu 	et atta	ch Form 6108 Your l	nee m	av ha li	imited 872 106 '			at Hon.			

48

Schedule C (Form 1040) 2012 Page 2 Cost of Goods Sold (see instructions) Part III 33 Method(s) used to value closing inventory: a Cost **b** Lower of cost or market c Other (attach explanation) 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? Yes ☐ No 1,313,129 Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35 2,382,100 36 36 37 599,466 37 Cost of labor. Do not include any amounts paid to yourself 1,763,213 38 Materials and supplies 39 897,571 39 40 Add lines 35 through 39 40 Inventory at end of year $\ldots \ldots \ldots$ 1,371,531 41 41 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. When did you place your vehicle in service for business purposes? (month, day, year) / / 43 44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for: Business b Commuting (see instructions) c Other а No 45 No 46 No 47a If "Yes," is the evidence written? No Other Expenses. List below business expenses not included on lines 8-26 or line 30. Part V

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Schedule C (Form 1040) 2012 Page 2 Part III Cost of Goods Sold (see instructions) 33 Method(s) used to **b** Lower of cost or market c Other (attach explanation) value closing inventory: a Cost Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ No 37,904,305 35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation 36 247,694,847 36 37 Cost of labor. Do not include any amounts paid to yourself 31,548,958 48,269,333 38 55,056,521 39 40 40 38,662,447 41 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4. Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562. When did you place your vehicle in service for business purposes? (month, day, year) 43 44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for: **b** Commuting (see instructions) а No 45 No 46 ☐ No **b** If "Yes," is the evidence written? ☐ No Other Expenses. List below business expenses not included on lines 8-26 or line 30. **Total other expenses.** Enter here and on line 27a .

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

OMB No. 1545-0074 2012 Attachment

Department of the Treasury Internal Revenue Service (99) ▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. ▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

Sequence No. **09A**

Name of proprietor Total Schedules Filed = 4,730,857

Data is tabulated with the Schedule C's

Social security number (SSN)

General Information Part I • Had business expenses of \$5,000 or • Had no employees during the year. You May Use • Are not required to file Form 4562, • Use the cash method of accounting. Depreciation and Amortization, for Schedule C-EZ this business. See the instructions for • Did not have an inventory at any time Instead of Schedule C, line 13, to find out if you during the year. Schedule C And You: must file. • Did not have a net loss from your Only If You: • Do not deduct expenses for business use of your home. • Had only one business as either a sole • Do not have prior year unallowed proprietor, qualified joint venture, or passive activity losses from this statutory employee. business. A Principal business or profession, including product or service B Enter business code (see page 2) Business name. If no separate business name, leave blank. 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 Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C Yes No Yes No Part II **Figure Your Net Profit** Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for 1 Total expenses (see page 2). If more than \$5,000, you must use Schedule C 2 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 2. Part III When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____. Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for: Business b Commuting (see page 2) c Other Do you (or your spouse) have another vehicle available for personal use? ☐ No ☐ No

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2012

Attachment
Sequence No. 09A

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

Total Schedules Filed = 4.730.857

Data is tabulated with the Schedule C's

Social security number (SSN)

100	ai ochedules i lie	- 4,750,057 Bata is taba	lated with the ocheat	110 0 3		
Part	General Info	ormation				
Sche Inste	May Use edule C-EZ ead of edule C	Had business expenses of \$5,000 or less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business. Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.	And You:	Are not required Depreciation this business Schedule C, must file. Do not deduct use of your heads.	oyees during the y red to file Form 45 and Amortization, . See the instruction line 13, to find out ct expenses for butome. prior year unallower ity losses from this	foc., for ons for if you siness
A P	rincipal business or pro	ofession, including product or service		Г	B Enter business c	ode (see page 2)
C B	susiness name. If no se	parate business name, leave blank.			D Enter your EIN	I (see page 2)
E B	usiness address (includ	ding suite or room no.). Address not required if	same as on page 1 of y	our tax return.		
ō	ity, town or post office	s, state, and ZIP code				
FΓ	id vou make any pay	yments in 2012 that would require you to	file Form(s) 1099? (se	ee the Schedule	C	
ir	nstructions)	<u> </u>	<u> </u>		· · □ Yes	
Part	_	ill you file required Forms 1099?		<u> </u>	LYes	s ∐ No
1	Gross receipts. Ca employee" box on Schedule C, line 1, a	aution. If this income was reported to you that form was checked, see Statutor, and check here	y Employees in the		1 1	
3	Net profit. Subtract Form 1040, line 12, line 2 (see instruction	t line 2 from line 1. If less than zero, you nust, and Schedule SE, line 2, or on Form 10 ons). (Statutory employees, do not reportenter on Form 1041, line 3	must use Schedule 940NR, line 13 and Sc	chedule SE,		
Part		on Your Vehicle. Complete this part				
4	When did you place	your vehicle in service for business purp	oses? (month, day, y	ear) ►		
5	Of the total number	of miles you drove your vehicle during 20	012, enter the number	of miles you us	sed your vehicle	for:
а	Business	b Commuting (see page 2	2)	c Other		
6	Was your vehicle av	/ailable for personal use during off-duty h	ours?		🗌 Yes	s 🗌 No
7	Do you (or your spo	ouse) have another vehicle available for pe	ersonal use?		🗆 Yes	s 🗌 No
8a	Do you have eviden	nce to support your deduction?			🗌 Yes	s 🗌 No
b	If "Yes," is the evide	ence written?			🗌 Y e	s 🗌 No

SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2012

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/form1040.
 ► Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Attachment Sequence No. **12**

Name(s) shown on return

Total Schedules Filed = 20,878,869

Total Sales Reported with Form 1099 = 15,826,691

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less Complete Form 8949 before completing line 1, 2, or 3. (d) Proceeds (sales (g) Adjustments to (h) Gain or (loss) (e) Cost or other basis from Form(s) 8949, Part price) from Form(s) gain or loss from Form(s) 8949, Part I. Subtract column (e) from This form may be easier to complete if you round off cents to 8949, Part I, line 2, column (d) and combine I, line 2, column (e) line 2, column (g) the result with column (g) whole dollars. column (d) Short-term totals from all Forms 8949 with box A checked in Part I 7,508,473 7,421,242 991,063 7,082,391 Short-term totals from all Forms 8949 with box B 5,325,072 checked in Part I 5,022,692 325,599 5,022,315 Short-term totals from all Forms 8949 with box C checked in Part I 825,318 811,731 109,930 828,458 629,205 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 1,210,942 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions 3,119,661 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back 11,372,892 Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year (d) Proceeds (sales Complete Form 8949 before completing line 8, 9, or 10. (g) Adjustments to (h) Gain or (loss) price) from Form(s) Subtract column (e) from gain or loss from This form may be easier to complete if you round off cents to from Form(s) 8949, Part Form(s) 8949, Part II, line 4, column (g) column (d) and combine the result with column (g) 8949. Part II. line 4. II, line 4, column (e) whole dollars. column (d) Long-term totals from all Forms 8949 with box A 4,833,512 316,565 4,609,502 4,768,167 checked in Part II Long-term totals from all Forms 8949 with box B 9,280,727 8,912,503 530,247 8,917,920 checked in Part II 10 Long-term totals from all Forms 8949 with box C 1,802,724 1.672.421 521.292 1,510,291 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 2,320,066 11 2.080.803 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 7,932,852 13 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover

15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on

14

15

6,971,435

18,172,183

SCHEDULE D (Form 1040)

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR.

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

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

OMB No. 1545-0074

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

Total Schedules Filed = 20,878,869

Total Sales Reported with Form 1099 = 15,826,691

Your social security number

Short-Term Capital Gains and Losses—As	sets Held One '	Year or Less			
plete Form 8949 before completing line 1, 2, or 3. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	gain or loss f Form(s) 8949,	rom Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
Short-term totals from all Forms 8949 with box A checked in Part I	1,767,384,400	1,828,009,842	57,062,86	64	-3,562,583
Short-term totals from all Forms 8949 with box B checked in Part I	485,232,800	485,190,563	2,458,92	2	2,500,986
Short-term totals from all Forms 8949 with box C checked in Part I	142,795,148	151,359,669	4,810,60	4	-3,766,472
				4	2,422,280
Schedule(s) K-1				5	14,021,785
Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	y, from line 8 of y	our Capital Loss	Carryover	6	(212,423,683)
				7	-200,945,633
t II Long-Term Capital Gains and Losses – Ass	sets Held More	Than One Year			
plete Form 8949 before completing line 8, 9, or 10. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	gain or loss f Form(s) 8949, F	rom Part II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
Long-term totals from all Forms 8949 with box A checked in Part II	243,979,916	231,349,123	3,782,46	0	16,413,199
Long-term totals from all Forms 8949 with box B checked in Part II	1,049,216,821	881,781,101	-686,88	1	166,637,700
Long-term totals from all Forms 8949 with box C checked in Part II	358,226,884	278,427,718	-7,261,42	20	72,537,746
		0 0	n or (loss)	11	164,148,484
Net long-term gain or (loss) from partnerships, S corporat	ions, estates, and	I trusts from Sched	dule(s) K-1	12	191,651,717
				13	15,612,711
Worksheet in the instructions				14	(369,510,303)
	•	` ' '	Part III on	15	257,929,986
	plete Form 8949 before completing line 1, 2, or 3. form may be easier to complete if you round off cents to e dollars. Short-term totals from all Forms 8949 with box A checked in Part I	plete Form 8949 before completing line 1, 2, or 3. form may be easier to complete if you round off cents to e dollars. Short-term totals from all Forms 8949 with box A checked in Part I	plete Form 8949 before completing line 1, 2, or 3. form may be easier to complete if you round off cents to e dollars. Short-term totals from all Forms 8949 with box A checked in Part I	plete Form 8949 before completing line 1, 2, or 3. form may be easier to complete if you round off cents to edollars. Short-term totals from all Forms 8949 with box A checked in Part I	plete Form 8949 before completing line 1, 2, or 3. form may be easier to complete if you round off cents to edollars. Short-term totals from all Forms 8949 with box A checked in Part I

Schedule D (Form 1040) 2012 Page **2**

Part	Summary		
16	Combine lines 7 and 15 and enter the result	16	20,241,430
	• If line 16 is a gain , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
	• If line 16 is a loss , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 both gains?		
	☐ Yes. Go to line 18.☐ No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	341,301
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	734,398
20	Are lines 18 and 19 both zero or blank? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.		
	No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
	■ No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2012

 Schedule D (Form 1040) 2012
 Page 2

Part	III Summary		
16	Combine lines 7 and 15 and enter the result	16	56,984,350
	• If line 16 is a gain , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
	• If line 16 is a loss , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 both gains?		
	□ No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	4,567,521
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	17,000,437
20	Are lines 18 and 19 both zero or blank? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.		
	□ No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
	☐ No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2012

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

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

Department of the Treasury Internal Revenue Service (99)

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

Attachment Sequence No. 13

OMB No. 1545-0074

ivarrie(s)	Showir on return	Total Schedules Filed = 19,191,964						Your St	ociai secui	nty number	
Part		From Rental Real Estate and Ro	valtie	s Note	. If you	are in the	e business o	f renting r	ersonal p	roperty, us	
· arc		EZ (see instructions). If you are an indivi	-		-						
A Did	l you make any payme	nts in 2012 that would require you to	file F	orm(s)	1099?	(see inst	ructions)			Yes	No
		ou file required Forms 1099?		. ,			,			Yes	No
1a	Physical address of e	each property (street, city, state, ZIF	code)							
Α	Number of RENTAL				roperti	es = 17,	459,172				
В	Number of ROYAL	TIES = 1,976,264 Total Number	er of F	Royaltie	s = 3.0	19,797					
С											
1b	Type of Property (from list below)	2 For each rental real estate propabove, report the number of fa personal use days. Check the	perty l	isted al and		Fair Re	ntal Days	Person Da		QJ/	/
Α		only if you meet the requirement a qualified joint venture. See in	nts to	file as	Α						
В		a qualified joint venture. See in	struct	ions.	В						
С				Ī	С						
Туре	of Property:					-					
1 Sing	le Family Residence	3 Vacation/Short-Term Rental	5 La	nd		7 Self-	Rental				
2 Mult	i-Family Residence	4 Commercial	6 Ro	yalties		8 Othe	r (describe)			
Incor	me:	Properties:		R	EN ♠		ROYAL	3 _Y		С	
3	Rents received		3	10,0	097,74	5					
4	Royalties received .	<u> </u>	4				1,954,3	57			
Expen	ses:										
5	Advertising		5								
6	•	nstructions)	6								
7		ance	7								
8			8								
9			9								
10		ssional fees	10								
11	_		11								
12		d to banks, etc. (see instructions)	12		37,177						
13			13	65	7,044						
14	•		14								
15	• •		15	0.00	07.500						
16			16	8,88	87,582						
17			17				740.000				
18		or depletion	18	8,15	6,943		748,668	5			
			19	40.00	20.400		4 070 70	_			
20	·	lines 5 through 19	20	10,08	32,129		1,278,79	9			
21		line 3 (rents) and/or 4 (royalties). If									
		instructions to find out if you must	04	10.4	120,363		1,956,94	5			
			21	10,2	+20,300	,			ola Danta	-11	4.507.7
22		estate loss after limitation, if any,	22	, 5.56	35,189)		I	_ I	al Loss =	1,527,7 8\$6,93
220	on Form 8582 (see in			1					LUSS Cal	rryover =	0,00,3
		eported on line 3 for all rental prope eported on line 4 for all royalty prop				23a	10,097,74				
		eported on line 4 for all royalty properties				23b 23c	1,954,35 5,567,17				
		eported on line 12 for all properties				23d	8,761,48				
		eported on line 20 for all properties				23e	11,062,1				
24		e amounts shown on line 21. Do no					11,002,1	. 24	1 70	88,534	
25		e amounts shown on line 21. Bo no esses from line 21 and rental real estat					 ntal Ineepe h			12,066	1
									5,0	12,000	'
26		te and royalty income or (loss). Cor ne 40 on page 2 do not apply to you						I			

17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.

26 10,919,768

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040, 1040NR, or Form 1041.

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

Attachment Sequence No. 13

Name(s) shown on return Your social security number Total Schedules Filed = 19,191,964 Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Part I Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) Yes B If "Yes," did you or will you file required Forms 1099? Yes ☐ No Physical address of each property (street, city, state, ZIP code) В С **Personal Use** 1b Type of Property For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box **Fair Rental Days** QJV (from list below) **Days** Α only if you meet the requirements to file as a qualified joint venture. See instructions. В В C C Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) Income: **Properties:** REN# ROYAL BY C 3 Rents received 295,500,376 4 4 32,772,113 Royalties received **Expenses:** 5 Advertising 5 6 Auto and travel (see instructions) . . . 6 7 Cleaning and maintenance . . . 7 8 8 Commissions. 9 Insurance 9 10 Legal and other professional fees . . . 10 11 11 63,295,406 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 6,983,024 14 14 15 15 41,913,692 16 16 17 17 18 70,808,159 18 Depreciation expense or depletion 3.352.551 19 19 Total expenses. Add lines 5 through 19 20 20 281,112,917 8,558,829 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If 21 result is a (loss), see instructions to find out if you must 21 14,387,459 24.213.285 Nondeductible Rental Loss = 22 Deductible rental real estate loss after limitation, if any, 19,809,023 50,406,188 Suspended Loss Carryover = 11,)172,864 on Form 8582 (see instructions) 295,500,376 23a Total of all amounts reported on line 3 for all rental properties 23a 23b **b** Total of all amounts reported on line 4 for all royalty properties 32,772,113 63,295,406 Total of all amounts reported on line 12 for all properties 23c Total of all amounts reported on line 18 for all properties 23d 74,160,710 Total of all amounts reported on line 20 for all properties 23e 289,671,746 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 108,069,778 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 60,832,877 25 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.

If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line

17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.

Sched	ule E (Form 1040) 2012						,	Attachme	ent Sequence N	o. 13		ı	Page 2
Name(s) shown on return. Do not ente	er name and social se	curity number if s	shown or	other side.				,	Your so	cial se	curity number	
	i on. The IRS compares	amounts reporte	d on your tax	return	with amou	nts s	howr	n on Sc	hedule(s) K-	1.			
Par		ss From Partne	•		•			-				activity for wh	ich
	any amount is not	at risk, you must o	check the box in	n colum	n (e) on line	28 ar	nd atta	ch For	n 6198. See	instruc	tions.		
27	Are you reporting ar	ny loss not allowe	ed in a prior y	ear du	ie to the at-	risk	or ba	sis limi	tations, a pr	ior ye	ar		
	unallowed loss from												
	partnership expense	es? If you answer	ed "Yes," see	instru			_				991		No
28		(a) Name			(b) Enter P for partnership; \$		(c) Ch fore		(d) Em identifi			(e) Check any amount	
_		N 1 (DA	THE BOLLIDO		for S corporati	-	partne		num			not at risk	
A		Number of PAF	RINERSHIPS	5	6,144,300		17	7,468 ¬				9,431,2	283_
В		Niconale and a fi	2.00000		4 770 470		<u>L</u>						
С		Number of S	S-CORPS		4,772,479							305,5	95
D	Passive Inc	come and Loss					Nor	_ nnassiv	/e Income	and I	088		
	(f) Passive loss allowed		ssive income		(h) Nonpassiv	a loss			ection 179 expe			Nonpassive inco	nme
	(attach Form 8582 if requir	10,	ichedule K-1		from Schedul				tion from Form			om Schedule K -	
Α	PARTNERSHIPS	PARTNER	SHIPS	PAF	RTNERSHII	PS		PARTN	IERSHIPS		PAF	RTNERSHIP	s
В	1,390,418	1,880,78		_	1,472,013				1,332			,941,830	
С	S-CORPS	S-CORF			S-CORPS			S-C	ORPS			-CORPS	
D	229,611	586,17			1,342,740				96,078		_	,906,140	
29a	Totals	2.331.0	31								4,	,571,821	
b	110 101100			2	2,678,473			1,48	37,188				
30	Add columns (g) and (•,								30	6,	,203,291	
31	Add columns (f), (h), a	* * *								31	(4,	,946,752)
32	Total partnership ar												
Part	result here and includ	e in the total on li ss From Estate					•			32	8,	,306,398	
	income or Los	ss From Estate	s and musi	ເວ							(b)	Employer	
33			(a) Name									ication number	
Α													
В													
	Pas	sive Income an	d Loss					No	npassive In	come	and	Loss	
	(c) Passive deduction o		(.,	ssive inc				Deduction			.,	er income from	
	(attach Form 8582	if required)	from S	Schedule	e K−1		fror	n Sched	ule K-1		Scl	hedule K-1	
Α													
В													
	Totals		306	5,525							350),734	
5 35	Totals 58,0 Add columns (d) and (_	4	9,836		35	,	702.400	
36	Add columns (c) and (• •					•			36	,	593,408	\
37	Total estate and tru	,	 See) Combina	 a linas	 35 and 36	Fnt	ter th	 A rasul	t here and	- 00		102.748	,
J.	include in the total on	•								37	F	646,094	
Part		ss From Real E	state Morto	gage l	Investmer	nt Co	ondu	its (R	EMICs) — F	esid			
38	(a) Name	(b) Employer ide	Hillication		ess inclusion fro				come (net loss)			ncome from	
	(a) Name	numbe	r		instructions)		fror	n Sched	ules Q, line 1b		Sched	lules Q, line 3b	
					*				324				
39	Combine columns (d)	and (e) only. Ente	er the result h	ere an	d include in	the	total	on line	41 below	39	:	22,513	
Par		/	400= A1		andati "	40 '	ala:			40	_		1
40	Net farm rental incom	٠,			•					40		547,963	
41	Total income or (loss). Comb					4U, IIN	e 17, Or	rorm 10 ²	FUINH, IINE 18	41	17	,208,948	
42	Reconciliation of far	-	-	-	-								
	farming and fishing inco (Form 1065), box 14, co												
	U; and Schedule K-1 (F		,			42		730,36	6				
43	Reconciliation for real	•	•		•			. 55,55					
40	professional (see instruc												
	anywhere on Form 1040												
	in which you materially p					43		403,30	9				

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

Scheal	ule E (Form 1040) 2012						Attachme	ent Sequence N	0. 13		l l	Page 🚄
Name(s) shown on return. Do not enter	name and social sec	urity number if	shown	on other side.				Your so	cial se	curity number	
O	ton. The IDC commons						0-	-lll - (-) (-			
	ion. The IRS compares a	<u></u>	<u> </u>					. ,				
Par	Income or Loss any amount is not a				•						activity for wh	iich
27	Are you reporting any	loss not allowe	d in a prior	year d	ue to the at-ris	sk or b	asis lim	itations, a pr	rior ye	ar		
	unallowed loss from								nburse	ed _	Vaa 🗆	NI.
	partnership expenses	? If you answere	ed "Yes," se	e instr	uctions before (b) Enter P for		leting th Check if					No
28		(a) Name			partnership; S) fo	reign	(d) Em identifi	cation		(e) Check any amount	t is
Α					for S corporation	part	nership	num	iber		not at risk	<u> </u>
В							\Box					
С												
D												
	Passive Inco	ome and Loss				N	onpassi	ve Income	and L	oss		
	(f) Passive loss allowed (attach Form 8582 if required		ssive income chedule K-1		(h) Nonpassive I from Schedule I			ection 179 expe tion from Form			Nonpassive inco om Schedule K -	
Α	PARTNERSHIPS	PARTNER:	SHIPS	P/	ARTNERSHIPS	S		NERSHIPS		PAF	RTNERSHIP	S
В	34,537,927	86,098,72			77,194,264			08,903		24	6,974,354	
С	S-CORPS	S-CORP			S-CORPS			CORPS			-CORPS	
D	8,261,238	53,788,07			55,832,280		26,6	677,716			8,158,039	
29a b	Totals 42,799,165	139,886,7	99		133 026 545		24.1	86 610		60	5,132,393	
30	Add columns (g) and (j)	of line 29a			133,026,545		34,1	86,619	30	7/	5,019,192	
31	Add columns (f), (h), and								31		0,012,329)
32	Total partnership and	**	income o	r (loss). Combine lin	nes 30	and 31	. Enter the			J, J 12,020	
	result here and include								32	53	5,006,863	
Part												
33			(a) Name	e) Employer ication number	
Α												
В	Door	Income on	11.000				No	onoccius In			Lana	
		ive Income and						npassive In	T			
	(c) Passive deduction or I (attach Form 8582 if		, ,	Passive ir Schedu) Deductio om Sched				er income from hedule K-1	
Α												
В												
34a	Totals		14,2	294,49 ⁻	1					15,1	50,623	
b	Totals 1,212,4					3	3,050,818	8				
35	Add columns (d) and (f)								35	,	9,445,114	
36	Add columns (c) and (e) Total estate and trust							t hore stal	36	(4	,263,311)
37	include in the total on li	•		ne line	5 33 and 36. I	∟nter '	ine resu	nere and	37	21	5,181,803	
Part			state Mor	tgage	Investment	Conc	luits (R	EMICs)-R				
38	(a) Name	(b) Employer ider number	ntification	Sch	cess inclusion from edules Q, line 2c ee instructions)	(u	Taxable ir	ncome (net loss) lules Q, line 1b)	(e) Sched	Income from Iules Q, line 3b	
					*		6,4	496				
39	Combine columns (d) a	nd (e) only. Ente	r the result	here a	nd include in th	ne tota	l on line	41 below	39		23,233	
Par		(l) fuero -	4005 /	\) la a l a			40		000 540	
40 41	Net farm rental income Total income or (loss). Combine	` '						40NR, line 18 ►	40		,809,546 3,258,347	
42	Reconciliation of farm											
	farming and fishing incor											
	(Form 1065), box 14, coo U; and Schedule K-1 (Fo					42	112,040,	748	+			
40	•	<i>*</i>	· ·		, , , , , , , , , , , , , , , , , , ,	72	112,040,	170				
43	Reconciliation for real of professional (see instruction											
	anywhere on Form 1040 o											
	in which you materially pa	rticipated under th	e passive ac	tivity los	ss rules	43	19,407,4	192				

^{*} Data not shown because of the small number of sample returns on which it is based. Schedule E (Form 1040) 2012

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

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



Department of the Treasury Internal Revenue Service (99)

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.

Name(s) shown on return

Total Schedules Filed = 20,972,964

Your social security number

Before you begin:

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



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Q	ualifying Child Information	Child 1	Child 2	Child 3
1	Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	20,972,964	10,803,840	3,518,749
3	Child's year of birth	Year 20,972,964	Year 10,803,840	Year 3,518,749
		If born after 1993 and the child was younger than you (or your spouse, ifiling jointly), skip lines 4a and 4b; go to line 5.	If born after 1993 and the child was	TCAI
4 &	Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	1,488,787 No. Go to Go to line 4b. line 5.	576,455 No. Go to Go to line 4b. line 5.	189,472 Yes No. Go to Go to line 4b. line 5.
k	Was the child permanently and totally disabled during any part of 2012?	561.056 Yes. No. Go to The child is not a qualifying child.	Yes. No. Go to The child is not a qualifying child.	52,065 Yes. No. Go to line 5. The child is not a qualifying child.
5	Child's relationship to you			
	(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	20,972,964	10,803,840	3,518,749
6	Number of months child lived with you in the United States during 2012	20,972,964	10,803,840	3,519,760
	• If the child lived with you for more than half of 2012 but less than 7 months, enter "7."			
	• If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12."	Do not enter more than 12 months.	months Do not enter more than 12 months.	months Do not enter more than 12 months.

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

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

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.

Attachment equence No. 43 Your social security number

Total Schedules Filed = 20,972,964

Before you begin:

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



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Q	ualifying Child Information	С	hild 1	C	child 2	С	child 3
1	Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name	Last name	First name	Last name	First name	Last name
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.						
3	Child's year of birth	younger than y	993 and the child was you (or your spouse, if skip lines 4a and 4b;	younger than	993 and the child was you (or your spouse, if skip lines 4a and 4b;	younger than y	993 and the child was you (or your spouse, if skip lines 4a and 4b;
4 a	Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	Go to line 5.	No. Go to line 4b.	Go to line 5.	No. Go to line 4b.	Go to line 5.	No. Go to line 4b.
k	Was the child permanently and totally disabled during any part of 2012?	Yes. Go to line 5.	No. The child is not a qualifying child.	Yes. Go to line 5.	No. The child is not a qualifying child.	Yes. Go to line 5.	No. The child is not a qualifying child.
5	Child's relationship to you						
	(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
6	Number of months child lived with you in the United States during 2012						
	• If the child lived with you for more than half of 2012 but less than 7 months, enter "7."						
	• If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12."	Do not enter	months more than 12	Do not enter	months r more than 12	Do not enter	months r more than 12

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.

Attachment

OMB No. 1545-0074

▶ Information about Schedule F and its separate instructions is at www.irs.gov/form1040. Sequence No. Social security number (SSN)

Name o	f proprietor Tota	l Sched	dules Filed :	= 1,90	7,750					Social sec	curity number (SS	N)
A Prir	ncipal crop or activity		B Enter		rom Part IV		C A	ccou	nting method:	D Employ	er ID number (EIN),	(see instr)
			•		1,842,141			Cash	n 🗌 Accrual		134,301	
Did y	you "materially participate" in the op	eration	of this busine	ess duri	ing 2012? If "	No,"	see in	struct	ions for limit on pa	assive loss	es Yes [No
Did y	you make any payments in 2012 tha	t would	require you to	o file Fo	orm(s) 1099 (see ir	nstruct	ions)			. 🗌 Yes [No
If "Y	es," did you or will you file required	Forms 1	099?								. 🗌 Yes [No
Part		thod.	Complete P	arts I	and II (Accr	ual r	netho	d. Co	omplete Parts II	and III, a	nd Part I, line 9	9.)
1a	Sales of livestock and other resale	items (see instruction	ons) .			1a		346,218			
b	Cost or other basis of livestock or	other it	ems reported	d on lin	e1a		1b		240,886			
С	Subtract line 1b from line 1a									1c	367,711	
2	Sales of livestock, produce, grains	s, and o	ther products	s you ra	aised					2	1,124,702	
3a	Cooperative distributions (Form(s)	1099-P	PATR) .	3a	**475,55			3b	Taxable amoun	t 3b	**466,546	
4a	Agricultural program payments (se	e instruct	tions) .	4a	**616,219	9		4b	Taxable amoun	t 4b	**608,357	
5a	Commodity Credit Corporation (C	CC) loai	ns reported	under e	election					5a	**7,062	
b	CCC loans forfeited			5b	**1,209			5с	Taxable amoun	t 5c	**1,161	
6	Crop insurance proceeds and fede	eral crop	o disaster pa	yments			s)					
а	Amount received in 2012			6a	178,883			6b	Taxable amoun	t 6b	**151,387	
С	If election to defer to 2013 is attac	hed, ch	eck here ►]	6d	Amou	ınt de	ferred from 2011	6d		
7	Custom hire (machine work) incom	ne .								7	**184,197	
8	Other income (see instructions) .									8	**488,115	
9	Gross income. Add amounts in t	he right	column (line	s 1c, 2	2, 3b, 4b, 5a,	5c, 6	6b, 6d	, 7, ar	nd 8). If you use th	ne		
	accrual method, enter the amount	from Pa	art III, line 50	(see in	structions) .)	9	1,618,713	
art	Farm Expenses—Cash a	nd Acc	crual Metho	od. Do	not includ	e pe	rsona	l or li	ving expenses (see instru	uctions).	
10	Car and truck expenses (see				23	Per	ision a	nd pr	ofit-sharing plans	23	2,898	
	instructions). Also attach Form 4562	10	550,216	6	24	Ren	nt or le	ase (s	see instructions):			
11	Chemicals	11	524,396	6	а	Veh	icles,	mach	inery, equipment	24a		
12	Conservation expenses (see instructions)	12	31,080		b	Oth	er (lan	d, ani	mals, etc.)	24b		
13	Custom hire (machine work) .	13	478,402	2	25	Rep	airs a	nd ma	aintenance	25	1,304,136	
14	Depreciation and section 179				26	See	ds an	d plar	nts	26	637,642	
	expense (see instructions) .	14	1,407,77	0	27				arehousing			
15	Employee benefit programs				28	Sup	plies			28	1,142,841	
	other than on line 23	15	32,816		29	Tax	es .			29	1,089,568	
16	Feed	16	991,177	7	30	Utili	ties .			30		
17	Fertilizers and lime	17	737,443	3	31	Vete	erinary	, bree	ding, and medicine	31		
18	Freight and trucking	18			32	Oth	er exp	enses	s (specify):			
19	Gasoline, fuel, and oil	19	1,174,81	1	а					32a		
20	Insurance (other than health)	20	993,439)	b					32h		
21	Interest:				С					220		
а	Mortgage (paid to banks, etc.)	21a	372,674	1	d					324		
b	Other	21b	447,282	2	е					32e		
22	Labor hired (less employment credits)	22	346,884	1	f					32f		
3	Total expenses. Add lines 10 thr	ough 32	2f. If line 32f i	s nega	tive, see inst	ructio	ons .)	▶ 33	1,800,913	
34	Net farm profit or (loss). Subtrac									34	1,835,687	
	If a profit, stop here and see instru									ctible Loss		l Carryov
35	Did you receive an applicable sub									= 12,45		□No
36	Check the box that describes you									oss.		
а	☐ All investment is at risk.	b		-	nent is not a			-	,			
	perwork Reduction Act Notice, s							at Nic	11346H	Saha	edule F (Form 1	040) 2014

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

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Farming

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

► Information about Schedule F and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. 14

Schedule F (Form 1040) 2012

Name c	f proprietor Tota	I Sched	dules Filed	8	Social security number (SSN)										
A Prir	ncipal crop or activity		B Ente	r code	from F	Part IV		C A		ng method:		Employ	ver ID number (El	N), (see	instr)
									Cash	Accrua					
E Did	you "materially participate" in the op	eration	of this busi	ness d	uring 20	12? If	"No,"	see ins	struction	s for limit o	n pass	sive loss	ses		10
F Did	you make any payments in 2012 tha	t would	require you	to file	Form(s)	1099	(see in	structi	ions)				. 🗌 Yes		10
G If "Y	es," did you or will you file required	Forms 1	099? .										. 🗌 Yes		10
Part	Farm Income — Cash Met	thod.	Complete	Parts	I and I	I (Acc	rual r	netho	d. Com	plete Part	s II a	nd III, a	and Part I, line	e 9.)	
1a	Sales of livestock and other resale	items (see instruc	tions)				1a	36,	862,274					
b	Cost or other basis of livestock or	other it	ems report	ed on	line 1a .			1b	21,1	142,446					
С	Subtract line 1b from line 1a											1c	15,719,82	28	
2	Sales of livestock, produce, grains	s, and o	ther produc	cts you	raised							2	125,811,5	99	
3a	Cooperative distributions (Form(s)			3a		,891,5	569		3b T	axable amo	ount	3b	**17,099,9	959	
4a	Agricultural program payments (se	e instruc	tions) .	4a	**5,	392,9	17		4b ⊺	axable am	ount	4b	**5.343.0		
5a	Commodity Credit Corporation (C		· · · · · · · · · · · · · · · · · · ·	d unde	er election	on .		·	'			5a	**516.26		
b	CCC loans forfeited			5b		75,180	0		5c T	axable am	ount	5c	**56,58		
6	Crop insurance proceeds and federal)					50,50		
а				6a	` _	179,84		ĺ	6b T	axable am	ount	6b	**5,986,70	64	
c	If election to defer to 2013 is attac						6d	Amou		red from 20		6d	2,000,7		
7	Custom hire (machine work) incom	· · ·										7	**5,167,36	34	
8	Other income (see instructions).											8	**9,889,2		
9	Gross income. Add amounts in t												3,003,2	12	
9	accrual method, enter the amount										se trie	9	176,368,6	20	
Part											20 (00			29	
_		III ACC	Ji uai ivieti	iiou. i								23	34,401		
10	Car and truck expenses (see	10	1 020 6	240		23				t-sharing pl		23	34,401		
44	instructions). Also attach Form 4562	10	1,939,6		+	24			•	instruction	•	04-			
11	Chemicals	11	7,548,6		+	a				ry, equipm		24a			
12	Conservation expenses (see instructions)	12	134,75		+	b				als, etc.) .		24b	10 000 70	24	
13	Custom hire (machine work) .	13	5,004,8	919	+	25				tenance .		25	10,908,78		
14	Depreciation and section 179		00.000	000		26						26	11,103,21	18	
	expense (see instructions) .	14	33,999,	388	+	27		Ŭ		housing .		27		4	
15	Employee benefit programs		200 5	4.0		28		•				28	5,012,75		
	other than on line 23	15	398,5			29						29	3,405,38	1	
16	Feed	16	20,407,			30						30			
17	Fertilizers and lime	17	19,178,	055		31		•		g, and medi	icine	31			
18	Freight and trucking	18				32	Oth	er exp	enses (s	pecify):					
19	Gasoline, fuel, and oil	19	9,131,6			а						32a			
20	Insurance (other than health)	20	5,866,1	117		b						32b			
21	Interest:					С						32c			
а	Mortgage (paid to banks, etc.)	21a	4,063,9			d						32d			
b	Other	21b	3,607,0			е						32e			
22	Labor hired (less employment credits)	22	6,400,5	544		f						32f			
33	Total expenses. Add lines 10 thr	ough 32	2f. If line 32	f is ne	gative, s	see ins	tructio	ons .				33	184,218,1	10	
34	Net farm profit or (loss). Subtract	t line 33	from line 9	Tota	l of all	unma	rked	exper	ises =	. 36,072,9	964	34	-5,531,686		
	If a profit, stop here and see instru	etions t	for where to	repoi	rt. If a lo	ss, co	mplete	e lines	35 and	36. Nonde				led Ca	rryov
35	Did you receive an applicable sub	sidy in 2	2012? (see	instruc	ctions)							246,24	2 Yes		10
36	Check the box that describes you	r investi	ment in this	activi	ty and s	ee ins	tructio	ns for	where t	o report yo	ur loss	S.			
а	All investment is at risk.	b	□ Som	e inve	stment i	s not a	at risk.								

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

Cat. No. 11346H

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

Schedule F (Form 1040) 2012 Page **2**

art	Farm Income—Accrual Method (see instructions).			
7	Sales of livestock, produce, grains, and other products (see instructions)		37	1,124,702
8a	Cooperative distributions (Form(s) 1099-PATR) . 38a **475,553	8 b Taxable amount	38b	**466,546
Эа	Agricultural program payments	9b Taxable amount	39b	**608,357
) a	Commodity Credit Corporation (CCC) loans: CCC loans reported under election		40a	**7,062
b	CCC loans forfeited	0c Taxable amount	40c	**1,161
I	Crop insurance proceeds		41	**151,387
2	Custom hire (machine work) income		42	**184,197
3	Other income (see instructions)		43	**488,115
1	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 4	1, 42, and 43)	44	12,827
5	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797			
6	Cost of livestock, produce, grains, and other products purchased during the year			
7	Add lines 45 and 46			
3	Inventory of livestock, produce, grains, and other products at end of year . 48			
)	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47	7*	49	
0	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9		50	12,830

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

Part IV Principal Agricultural Activity Codes



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

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

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

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

Crop Production

111100 Oilseed and grain farming111210 Vegetable and melon farming

111300	Fruit and tree nut fa	rmina
111300	Fruit and tree nut ta	rmina

111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming

112112 Cattle feedlots

112120 Dairy cattle and milk production

112210 Hog and pig farming

112300 Poultry and egg production

112400 Sheep and goat farming

112510 Aquaculture

112900 Other animal production

Forestry and Logging

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

Schedule F (Form 1040) 2012 Page **2**

U Farma Income Acamal Mathael (accinetwations)		raye z
Farm Income—Accrual Method (see Instructions).		
Sales of livestock, produce, grains, and other products (see instructions)	37	125,811,599
Cooperative distributions (Form(s) 1099-PATR) . 28a **24,891,569 38b Taxable amount	38b	**17,099,959
Agricultural program payments	39b	**5,343,007
Commodity Credit Corporation (CCC) loans:		**540,000
CCC loans reported under election	40a	**516,268
CCC loans forfeited	40c	**56,581
Crop insurance proceeds	41	**5,986,764
Custom hire (machine work) income	42	**5,167,364
Other income (see instructions)	43	**9,889,212
Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	10,448,292
Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797		
Cost of livestock, produce, grains, and other products purchased during the		
Aud IIIles 45 and 40		
Inventory of livestock, produce, grains, and other products at end of year . 48		
Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49	
Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	2,071,554
	Cooperative distributions (Form(s) 1099-PATR) 38a **24,891,569 38bTaxable amount Agricultural program payments 39a **5,392,917 39bTaxable amount Commodity Credit Corporation (CCC) loans: CCC loans reported under election CCC loans forfeited 40b **75,180 40cTaxable amount Crop insurance proceeds Custom hire (machine work) income Other income (see instructions) Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 Cost of livestock, produce, grains, and other products purchased during the year Add lines 45 and 46 Inventory of livestock, produce, grains, and other products at end of year Cost of livestock, produce, grains, and other products at end of year Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	Sales of livestock, produce, grains, and other products (see instructions) Cooperative distributions (Form(s) 1099-PATR) 38a **24,891,569 38bTaxable amount 38b Agricultural program payments 39a **5,392,917 39bTaxable amount 39b Commodity Credit Corporation (CCC) loans: CCC loans reported under election 40a CCC loans forfeited 40b **75,180 40cTaxable amount 40c Crop insurance proceeds 41 Custom hire (machine work) income 42 Other income (see instructions) Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 Cost of livestock, produce, grains, and other products purchased during the year Add lines 45 and 46 Inventory of livestock, produce, grains, and other products at end of year Cost of livestock, produce, grains, and other products at end of year 45 Cost of livestock, produce, grains, and other products at end of year 46 Add lines 45 and 46 Inventory of livestock, produce, grains, and other products at end of year 48 Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* 49

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

Part IV Principal Agricultural Activity Codes



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

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

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

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

Crop Production

111100 Oilseed and grain farming111210 Vegetable and melon farming

111300	Fruit and	tree nut	farming
--------	-----------	----------	---------

111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming

112112 Cattle feedlots

112120 Dairy cattle and milk production

112210 Hog and pig farming

112300 Poultry and egg production

112400 Sheep and goat farming

112510 Aquaculture

112900 Other animal production

Forestry and Logging

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

Schedule 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/form1040.



Name(s) shown on Form 1040A or 1040

• You were age 65 or older

Total Schedules Filed: 78,901

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

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

	x for Your Filing Status and Age			
If your filing status is:	And by the end of 2012: Ch	neck onl	y or	ne box:
Single, Head of household, or	1 You were 65 or older		1	
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability		2	
	3 Both spouses were 65 or older	:	3	
	4 Both spouses were under 65, but only one spouse retired on permanel total disability		4	
Married filing jointly	5 Both spouses were under 65, and both retired on permanent and disability		5	
	6 One spouse was 65 or older, and the other spouse was under 65 and on permanent and total disability		6	
	7 One spouse was 65 or older, and the other spouse was under 65 ar retired on permanent and total disability		7	
Married filing	8 You were 65 or older and you lived apart from your spouse for all of 201	12 .	8	
separately	9 You were under 65, you retired on permanent and total disability, an lived apart from your spouse for all of 2012		9	
Did you check	Yes ── Skip Part II and complete Part III on the back.			
box 1, 3, 7, or 8?	— No — Complete Parts II and III.			
Part II Statement of	Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or	9 above.	.)	
If: 1 You filed a physic	cian's statement for this disability for 1983 or an earlier year, or you filed ears after 1983 and your physician signed line B on the statement, and		-	
	nued disabled condition, you were unable to engage in any substantial gain box		vity •	
If you checked the	nis box, you do not have to get another statement for 2012.			

• If you did not check this box, have your physician complete the statement in the instructions. You must

keep the statement for your records.

Schedule R (Form 1040A or 1040)

Credit for the Elderly or the Disabled

► Complete and attach to Form 1040A or 1040.

► Information about Schedule R and its separate instructions is at www.irs.gov/form1040.



OMB No. 1545-0074

Attachment Sequence No. **16**

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040A or 1040

Total Schedules Filed: 78,901

Your social security number

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

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

But you must also meet other tests. See instructions.

/ 1	
LIP	

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

	ox for Your Filing Status and Age			
If your filing status is:	And by the end of 2012:	Check or	ily o	ne box:
Single, Head of household, or	1 You were 65 or older		1	
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability	,	2	
	3 Both spouses were 65 or older		3	
	4 Both spouses were under 65, but only one spouse retired on perm total disability		4	
Married filing jointly	5 Both spouses were under 65, and both retired on permanent disability		5	
	6 One spouse was 65 or older, and the other spouse was under 65 a on permanent and total disability		6	
	7 One spouse was 65 or older, and the other spouse was under 6 retired on permanent and total disability		7	
Married filing	8 You were 65 or older and you lived apart from your spouse for all or	2012 .	8	
separately	9 You were under 65, you retired on permanent and total disability lived apart from your spouse for all of 2012	, and you	9	
Did you check	─ Yes ─ Skip Part II and complete Part III on the back.			
box 1, 3, 7, or 8?	— No ——→ Complete Parts II and III.			
Part II Statement of	Permanent and Total Disability (Complete only if you checked box 2, 4, 5,	6. or 9 abov	e.)	
If: 1 You filed a physic	cian's statement for this disability for 1983 or an earlier year, or you ears after 1983 and your physician signed line B on the statement, and			
	nued disabled condition, you were unable to engage in any substantial box		tivity	
If you checked t	his box, you do not have to get another statement for 2012.			
	eck this box, have your physician complete the statement in the instruction for your records.	ons. You n	nust	

Schedule R (Form 1040A or 1040) 2012

Schedu	e R (Form 1040A or 1040) 2012		Page 2
Part	III Figure Your Credit		
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7	10	
11	Did you check box 2, 4, 5, 6, or 9 in Part I? No Yes You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13. If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income.	11	*
	 Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 		
TIP	For more details on what to include on line 11, see <i>Figure Your Credit</i> in the instructions.		
12	If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the amount from line 10	12	78,901
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2012.		
а	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)		
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)		
С	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38		
15 16	If you checked (in Part I): Enter: Box 1 or 2		
	less, enter -0		
17 18	Enter one-half of line 16	18	77,753
19	Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20	19	69,772
20 21	Multiply line 19 by 15% (.15)	20	
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and		
	enter "Sch R" on the line next to that hox)	22	67 430

Schedule R (Form 1040A or 1040) 2012

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

Schedule R (Form 1040A or 1040) 2012 Page 2 Part III Figure Your Credit 10 If you checked (in Part I): **Enter:** 10 Did you check Yes — You must complete line 11. box 2, 4, 5, 6, ■ No — Enter the amount from line 10 or 9 in Part I? on line 12 and go to line 13. If you checked (in Part I): • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. 11 • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. For more details on what to include on line 11, see Figure Your Credit in the instructions. If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the 12 409,526 Enter the following pensions, annuities, or disability income that 13 you (and your spouse if filing jointly) received in 2012. a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see 13a 130,956 **b** Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any 13b c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed 13c 130.959 on line 13a or 13b, enter -0- on line 13c Enter the amount from Form 1040A, line 22, or Form 1040, line 38 15 If you checked (in Part I): Enter: Box 1 or 2 \$7.500 Box 3, 4, 5, 6, or 7 . . . \$10,000 15 Box 8 or 9 \$5,000 Subtract line 15 from line 14. If zero or 16 514,119 less, enter -0- 17 388,035 18 18 19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, 19 120,889 20 20 21 21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter

Schedule R (Form 1040A or 1040) 2012

9,406

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

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Self-Employment Tax

► Information about Schedule SE and its separate instructions is at www.irs.gov/form1040.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. 17

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

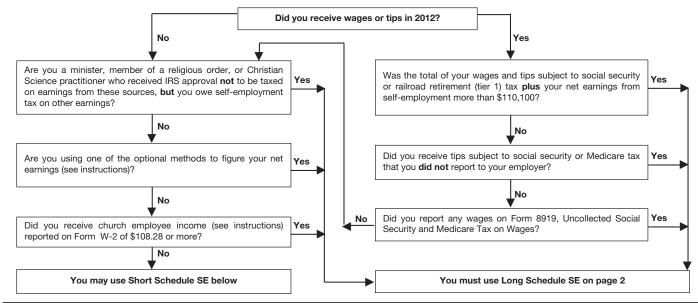
Total Schedules Filed = 20,232,861

Social security number of person with **self-employment** income ▶

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	717,419	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	(24,127)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	18,484,462	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b	4	18,927,205	
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54			
	 More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. 			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	18,671,438	
6	Deduction for employer-equivalent portion of self-employment tax.			
	If the amount on line 5 is:			
	• \$14,643.30 or less, multiply line 5 by 57.51% (.5751)			
	• More than \$14,643.30, multiply line 5 by 50% (.50) and add			
	\$1,100 to the result.			
	Enter the result here and on Form 1040, line 27, or Form			
	1040NR, line 27 6			

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Self-Employment Tax

► Information about Schedule SE and its separate instructions is at www.irs.gov/form1040.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. 17

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

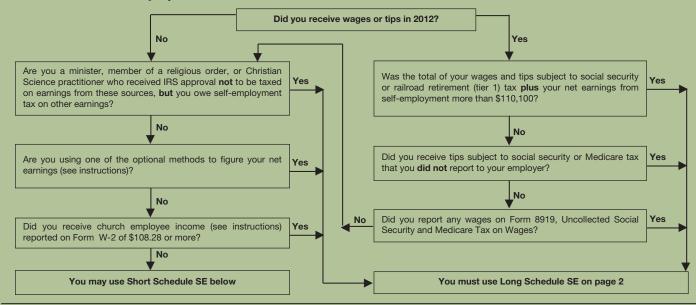
Total Schedules Filed = 20,232,861

Social security number of person with **self-employment** income

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	18,362,319	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	(191,105)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	546,394,884	
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b	4	520,991,013	
	Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	Self-employment tax. If the amount on line 4 is:			
	• \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54			
	• More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result.			
	Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	48,773,186	
6	Deduction for employer-equivalent portion of self-employment tax.			
	If the amount on line 5 is:			
	• \$14,643.30 or less, multiply line 5 by 57.51% (.5751)			
	• More than \$14,643.30, multiply line 5 by 50% (.50) and add			
	\$1,100 to the result.			
	Enter the result here and on Form 1040, line 27, or Form			
	1040NR, line 27			

Schedu	e SE (Form 1040) 2012		Attachment Sequence No. 1	7		Page 2
	f person with self-employment income (as shown on Form 1040)	I	Social security number of position with self-employment incompleted in the self-employment incompleted in the self-employment incompleted in the self-employment			
	on B-Long Schedule SE					
Part	• •					
	If your only income subject to self-employment tax is church employs on of church employee income.	ee incom	ne, see instructions. Also	see ir	nstructions for the	
Α	If you are a minister, member of a religious order, or Christian S had \$400 or more of other net earnings from self-employment, ch					
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnersh box 14, code A. Note. Skip lines 1a and 1b if you use the farm option			1a	717,419	
b	If you received social security retirement or disability benefits, enter the Program payments included on Schedule F, line 4b, or listed on Schedule			1b	(24,127)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line box 14, code A (other than farming); and Schedule K-1 (Form Ministers and members of religious orders, see instructions for this line. See instructions for other income to report. Note. Skip the optional method (see instructions)	m 1065- types of his line if	-B), box 9, code J1. f income to report on f you use the nonfarm	2	18,484,462	
3	Combine lines 1a, 1b, and 2			3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherw	vise, ente	er amount from line 3	4a	18,927,205	
	Note. If line 4a is less than \$400 due to Conservation Reserve Program payr	ments on	line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of	f lines 15	and 17 here	4b		
С	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe					
	Exception. If less than \$400 and you had church employee income	me, ente	er -0- and continue	4c	18.644.851	
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	46,584			
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0			5b		
6	Add lines 4c and 5b			6	18,671,438	
7	Maximum amount of combined wages and self-employment earn tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax			7		
8a b c d	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$110,100 or more, skip lines 8b through 10, and go to line 11 Unreported tips subject to social security tax (from Form 4137, line 10) Wages subject to social security tax (from Form 8919, line 10) Add lines 8a, 8b, and 8c	8a 8b 8c	1,823,332 2,060 455	8d	1,823,842	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on li		•	9		
10	Multiply the smaller of line 6 or line 9 by 10.4% (.104)			10	18,008,838	
11	Multiply line 6 by 2.9% (.029)			11	18,671,438	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040,			12	18,671,438	
13	Deduction for employer-equivalent portion of self-employment tax. A 59.6% (.596) of line 10. One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13	1			
	Optional Method. You may use this method only if (a) your gros					T
than \$	6,780, or (b) your net farm profits² were less than \$4,894.	is iaiiii ii	ncome was not more	4.4		
14	Maximum income for optional methods			14		+
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not le include this amount on line 4b above			15	18,891	
and als	rm Optional Method. You may use this method only if (a) your net nonfarm less than 72.189% of your gross nonfarm income, and (b) you had neast \$400 in 2 of the prior 3 years. Caution. You may use this method no reast \$400 in 2 of the prior 3 years.	et earning:	s from self-employment			
16	Subtract line 15 from line 14			16		
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income4 (no amount on line 16. Also include this amount on line 4b above			17	11,655	
	Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.	om Sch. C	C, line 31; Sch. C-EZ, line 3; 5 K-1 (Form 1065-B), box 9, c	Sch. K	-1 (Form 1065), box 14	, code
² From amou metho	nt you would have entered on line 1b had you not used the optional	om Sch. C	s, line 7; Sch. C-EZ, line 1; So K-1 (Form 1065-B), box 9, c	ch. K-1	(Form 1065), box 14, o	

Schedul	e SE (Form 1040) 2012		Attachment Sequence I	No. 17		Page 2
Name of	person with self-employment income (as shown on Form 1040)		Social security numb	•		
Section	on B-Long Schedule SE					
Part						
	f your only income subject to self-employment tax is church employ on of church employee income.	ee inco	ome, see instructions.	. Also see ir	nstructions for the	
Α	If you are a minister, member of a religious order, or Christian had \$400 or more of other net earnings from self-employment, c					
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnersh box 14, code A. Note. Skip lines 1a and 1b if you use the farm optio	nips, So	chedule K-1 (Form 10	65),	18,362,319	
b	If you received social security retirement or disability benefits, enter the Program payments included on Schedule F, line 4b, or listed on Schedule	amoun	t of Conservation Rese	erve	(191,105)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line box 14, code A (other than farming); and Schedule K-1 (For Ministers and members of religious orders, see instructions for this line. See instructions for other income to report. Note. Skip toptional method (see instructions)	3; Sch m 106 types this line	nedule K-1 (Form 106 55-B), box 9, code of income to report e if you use the nonfa	65), J1. on arm	546.394.884	
3	Combine lines 1a, 1b, and 2			. 3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwork	vise, er	nter amount from line	3 4a	520,991,013	
	Note. If line 4a is less than \$400 due to Conservation Reserve Program pay			ns.		
	If you elect one or both of the optional methods, enter the total o			. 4b		
	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe Exception. If less than \$400 and you had church employee inco			▶ 4c	524,684,442	
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a				
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-			. 5b		
6	Add lines 4c and 5b			. 6	525,607,275	
7	Maximum amount of combined wages and self-employment earn tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax	_		-		
8a b c	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$110,100 or more, skip lines 8b through 10, and go to line 11 Unreported tips subject to social security tax (from Form 4137, line 10) Wages subject to social security tax (from Form 8919, line 10) Add lines 8a, 8b, and 8c	8a 8b 8c	120,981,607 8,152 50,591	. 8d	121,040,350	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on					
10	Multiply the smaller of line 6 or line 9 by 10.4% (.104)			. 10	33,529,684	
11	Multiply line 6 by 2.9% (.029)			. 11	15,242,336	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040		, or Form 1040NR, line	54 12	48,773,186	
13	Deduction for employer-equivalent portion of self-employment tax. 59.6% (.596) of line 10. One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13		S.		
	Optional Method. You may use this method only if (a) your gross			ore		
	6,780, or (b) your net farm profits² were less than \$4,894.					
14	Maximum income for optional methods			. 14		
15	Enter the smaller of: two-thirds $(2/3)$ of gross farm income ¹ (not I include this amount on line 4b above			. 15	84,402	
	m Optional Method. You may use this method only if (a) your net nonfa					
	o less than 72.189% of your gross nonfarm income, and (b) you had no ast \$400 in 2 of the prior 3 years. Caution. You may use this method no			ent		
16	Subtract line 15 from line 14			. 16		
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (no amount on line 16. Also include this amount on line 4b above.			. 17	44,598	
		om Sch and Sc	. C, line 31; Sch. C-EZ, li h. K-1 (Form 1065-B), bo	ne 3; Sch. K- ox 9, code J1	- i (Form 1065), box 14	4, code
amour	nt you would have entered on line 1b had you not used the optional	om Sch.	. C, line 7; Sch. C-EZ, line h. K-1 (Form 1065-B), bo	e 1; Sch. K-1	(Form 1065), box 14,	code

(Rev. February 2011) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0046 Attachment

Form **982** (Rev. 2-2011)

► Attach this form to your income tax return. Name shown on return

Sequence No. 94 Identifying number

	Total Forms Filed = 614,391	, ,	
Part	General Information (see instructions)		
1	Amount excluded is due to (check applicable box(es)):		
а	Discharge of indebtedness in a title 11 case		51,521
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)		181,871
С	Discharge of qualified farm indebtedness		
d	Discharge of qualified real property business indebtedness		
e	Discharge of qualified principal residence indebtedness		382,862
2	Total amount of discharged indebtedness excluded from gross income		614,391
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for		<u> </u>
•	customers in the ordinary course of a trade or business, as if it were depreciable property?	Jaic	
Part			
rait	basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering required partnership consent statements. (For additional information, see the instruction	ng rule	s, and, if applicable
Enter	amount excluded from gross income:		
4	For a discharge of qualified real property business indebtedness applied to reduce the basis of		
	depreciable real property	4	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of		
	depreciable property	5	
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried		
	over to the tax year of the discharge	6	
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge .	7	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the	–	
	tax year of the discharge	8	
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss	-	
9	carryovers to the tax year of the discharge	9	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5.	9	
104	DO NOT use in the case of discharge of qualified farm indebtedness	10a	
h	Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is</i>	IUa	
D	checked	401	141,250
		10b	141,230
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
а	Depreciable property used or held for use in a trade or business or for the production of income if		
	not reduced on line 5	11a	
b	Land used or held for use in a trade or business of farming	11b	
С	Other property used or held for use in a trade or business or for the production of income	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	
Part	Consent of Corporation to Adjustment of Basis of Its Property Under Section 10)82(a)((2)
Llndor	reaction 1001/b) the corporation named should be evaluded \$	fu	om ita arasa inaama
onuer for the	section 1081(b), the corporation named above has excluded \$and ending		om its gross income
ioi ille Hader	e tax year beginning and ending that section, the corporation consents to have the basis of its property adjusted in accordance wit	h tha r	aulations proscribo
under	section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is a		
	(State of incorporation)		
Note.	. You must attach a description of the transactions resulting in the nonrecognition of gain u	nder s	ection 1081.

Cat. No. 17066E

For Paperwork Reduction Act Notice, see page 5 of this form.

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

(Rev. February 2011) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0046

Attachment

► Attach this form to your income tax return. Name shown on return

Sequence No. 94

	Total Forms Filed = 614,391	,,					
Part	General Information (see instructions)						
1	Amount excluded is due to (check applicable box(es)):						
а	Discharge of indebtedness in a title 11 case		🗆				
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)						
С	Discharge of qualified farm indebtedness						
d	Discharge of qualified real property business indebtedness						
е	Discharge of qualified principal residence indebtedness						
2	Total amount of discharged indebtedness excluded from gross income	. 2	67,933,387				
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property hel	d for sale t	to				
	customers in the ordinary course of a trade or business, as if it were depreciable property?						
Part	Reduction of Tax Attributes. You must attach a description of any transactions basis under section 1017. See Regulations section 1.1017-1 for basis reduction or required partnership consent statements. (For additional information, see the instruction of the consent statements) in the consent statements are required partnership consent statements.	lering rules	s, and, if applicable,				
Enter	amount excluded from gross income:						
4	For a discharge of qualified real property business indebtedness applied to reduce the basis						
	depreciable real property						
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017 depreciable property						
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or care	ried					
	over to the tax year of the discharge	. 6					
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	. 7					
8	Applied to reduce any general basiness credit early over to or morn the tax year or the disenting. Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after						
	tax year of the discharge						
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital I						
	carryovers to the tax year of the discharge						
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line						
	DO NOT use in the case of discharge of qualified farm indebtedness	النفاقات والمساور					
b	Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 16		40.070.075				
4.4	checked	· 10b	16,870,375				
11	For a discharge of qualified farm indebtedness applied to reduce the basis of: Depreciable property used or held for use in a trade or business or for the production of incom-						
а	not reduced on line 5						
		· 11a					
b	Land used or held for use in a trade or business of farming	. 11b					
~	Early 4004 of find for 400 in a flade of basiness of farming	. 115					
С	Other property used or held for use in a trade or business or for the production of income	. 11c					
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the dischar	ge 12					
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	. 13					
Part	Consent of Corporation to Adjustment of Basis of Its Property Under Section	n 1082(a)(2)				
Under section 1081(b), the corporation named above has excluded \$ from its gross income							
	tax year beginning and ending						
Under	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 organiz	ed under the laws				
of	of						
	(State of incorporation)						
Note. You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081							

Employee Business Expenses

► Attach to Form 1040 or Form 1040NR.

Department of the Treasury Internal Revenue Service (99)

Part I

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

OMB No. 1545-0074

Attachment Sequence No.

Occupation in which you incurred expenses Social security number Total Forms Filed = 8,757,770 Includes 4,483,112 F2016EZ's

Pa	Employee Business Expenses and Reimbursements						
Ste	Step 1 Enter Your Expenses		Column A Other Than Meals and Entertainment		Column B Meals and Entertainment		
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See						
•	instructions.)	1	4,798,364				
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work.	2	1,948,716				
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.	3	1,799,166				
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	5,387,548				
_	Mark and advisor decomposition of the state	_			2,903,451		
	Meals and entertainment expenses (see instructions)	6	7,774,281		2,900,431		
	Note: If you were not reimbursed for any expenses in Step 1, skip line			m line 6	on line 8.		
7	Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	406,758		211,794		
Ste	p 3 Figure Expenses To Deduct on Schedule A (Form 1040 or	Forn	n 1040NR)				
8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	7,753,391		2,883,936		
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9			2,883,936		
10	Add the amounts on line 9 of both columns and enter the total here Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040N reservists, qualified performing artists, fee-basis state or local governm with disabilities: See the instructions for special rules on where to enter the second secon	R), lir	ne 7). (Armed Force ficials, and individual	s s	7,919,562		

Form **2106**

Employee Business Expenses

Attach to Form 1040 or Form 1040NR.

Department of the Treasury Internal Revenue Service (99) Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

OMB No. 1545-0074

2012

Attachment
Sequence No. 129

Your name Occupation in which you incurred expenses | Social security number Total Forms Filed = 8,757,770 Includes 4,483,112 F2016EZ's Part I **Employee Business Expenses and Reimbursements** Column A Column B Step 1 Enter Your Expenses Other Than Meals Meals and and Entertainment Entertainment 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See 32.463.272 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work . . 1,986,679 2 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment . 3 5,667,227 Business expenses not included on lines 1 through 3. Do not include 17,964,080 10,696,193 **5** Meals and entertainment expenses (see instructions) 5 6 Total expenses. In Column A, add lines 1 through 4 and enter the 58,081,258 result. In Column B, enter the amount from line 5 Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8. Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1 7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see 2,156,207 721,095 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 10,012,082 Form 1040, line 7 (or on Form 1040NR, line 8) 56,004,058 8 Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return. 9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For 6,060,253

10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶

62,064,311

Form 2106 (2012) Page **2**

Part												_
Section A—General Information (You must complete this section if you (a) Vehicle 1 (b) Vehicle 2												
are cla	aiming vehicle expenses.)	ehicle expenses.)				(a) Vehicle i			(D) Ver	(b) Verlicie 2		
11	Enter the date the vehicle was place	ed in s	service			11	/	/		/	/	
12	Total miles the vehicle was driven d	uring	2012			12		mile	es		mil	les
13	Business miles included on line 12					13		mile	es		mil	les
14	Percent of business use. Divide line	13 by	/ line 12			14		Ç	%			%
15	Average daily roundtrip commuting		nce			15		mile	es		mil	les
16	Commuting miles included on line 1	2 .				16		mile	es		mil	les
17	Other miles. Add lines 13 and 16 an					17		mile	_		mil	les
18	Was your vehicle available for person		•							Yes	☐ No	
19	Do you (or your spouse) have anoth									☐ Yes	☐ No	
20	Do you have evidence to support yo									☐ Yes	☐ No	
21	If "Yes," is the evidence written? .									☐ Yes	☐ No	
Section	on B-Standard Mileage Rate (Se											
22	Multiply line 13 by 55.5¢ (.555). Enter	er the	result here and on	lin	e1				22	3,649,0	04	
Secti	on C—Actual Expenses		(a)	Ve	hicle 1			(b)	Ve	hicle 2		
23	Gasoline, oil, repairs, vehicle											
	insurance, etc	23										_
24a	Vehicle rentals	24a										
b	Inclusion amount (see instructions) .	24b										
С	Subtract line 24b from line 24a .	24c										
25	Value of employer-provided vehicle											
	(applies only if 100% of annual lease value was included on Form											
	W-2—see instructions)											
	,	25					_					
26	Add lines 23, 24c, and 25	26					_					
27	Multiply line 26 by the percentage											
	on line 14	27					_					
28	Depreciation (see instructions) .	28					_					_
29	Add lines 27 and 28. Enter total here and on line 1				490,577							
Cootie		29	acation only if you		,	la ana	040 000	onlatina Ca	o+i.o	n C for the	vabiala '	
Secu	on D-Depreciation of Vehicles (Us	e ms	(a) Ve			ne and	are cor			hicle 2	venicie.	<u>) </u>
20	Enter cost or other basis (see		(a) V	51110			-	(D)	VE	IIICI C Z		
30	instructions)	30										
31	Enter section 179 deduction and	30										
31	special allowance (see instructions)	31										
		31										
32	Multiply line 30 by line 14 (see											
	instructions if you claimed the											
	section 179 deduction or special allowance)	32										
33	Enter depreciation method and	32										
55	percentage (see instructions) .	33										
34	Multiply line 32 by the percentage	- 55										
04	on line 33 (see instructions)	34										
35	Add lines 31 and 34	35					-					—
36	Enter the applicable limit explained	33										
30	in the line 36 instructions	36										
37	Multiply line 36 by the percentage	30										
31	on line 14	37										
00		31					-					
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37,											
	enter the amount from line 35.											
	Also enter this amount on line 28											
	above	38										
		00										

Page 2 Form 2106 (2012) Vehicle Expenses Part II Section A-General Information (You must complete this section if you (a) Vehicle 1 (b) Vehicle 2 are claiming vehicle expenses.) 12 Total miles the vehicle was driven during 2012 12 miles miles 13 13 Business miles included on line 12 miles miles 14 Percent of business use. Divide line 13 by line 12 14 % % 15 Average daily roundtrip commuting distance 15 miles miles 16 Commuting miles included on line 12 16 miles miles 17 Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . 17 miles miles Was your vehicle available for personal use during off-duty hours? . . . 18 Yes ☐ No 19 Do you (or your spouse) have another vehicle available for personal use? . ☐ No ☐ Yes ■ No 20 Do you have evidence to support your deduction? Yes If "Yes," is the evidence written? 21 ☐ Yes □ No Section B-Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.) Multiply line 13 by 55.5¢ (.555). Enter the result here and on line 1 . 22 24,365,651 Section C—Actual Expenses (a) Vehicle 1 (b) Vehicle 2 Gasoline, oil, repairs, vehicle insurance, etc. 23 24a Vehicle rentals 24a **b** Inclusion amount (see instructions) . 24b **c** Subtract line 24b from line 24a . 24c 25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2-see instructions) 25 26 Add lines 23, 24c, and 25. . . 26 27 Multiply line 26 by the percentage 27 Depreciation (see instructions) . 28 28 Add lines 27 and 28. Enter total here and on line 1 3,103,064 Section D-Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.) (a) Vehicle 1 (b) Vehicle 2 30 Enter cost or other basis (see instructions) 30 31 Enter section 179 deduction and special allowance (see instructions) 31 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special 32 allowance). Enter depreciation method and percentage (see instructions) . 33 Multiply line 32 by the percentage 34 on line 33 (see instructions) . . 34 Add lines 31 and 34 . . . 35 35 Enter the applicable limit explained 36 in the line 36 instructions . . . 36 Multiply line 36 by the percentage 37 on line 14 37 Enter the smaller of line 35 or line 38 37. If you skipped lines 36 and 37, enter the amount from line 35.

Form **2106-EZ**

Unreimbursed Employee Business Expenses

► Attach to Form 1040 or Form 1040NR.

Department of the Treasury Internal Revenue Service (99) ▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

OMB No. 1545-0074 Attachment Sequence No. 129A

Your name

Total Forms Filed = 4,483,112

Occupation in which you incurred expenses

Social security number

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2012.

Caution: You can use the standard mileage rate for 2012 only if: (a) you owned the vehicle and used the standard mileage rate for the first year

aced the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of	f the le	ase pe	eriod after	1997.
Figure Your Expenses				
Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here	1			
Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2			
Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3			
Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4			
Meals and entertainment expenses: $\ \ \ \ \ \ \ \ \ \ \ \ \ $	5			
Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6			
Information on Your Vehicle. Complete this part only if you are claiming vehicle ex	pens	e on	line 1.	,
When did you place your vehicle in service for business use? (month, day, year) ▶ /	/			
Of the total number of miles you drove your vehicle during 2012, enter the number of miles you use	ed yo	ur veh	icle for:	
Business b Commuting (see instructions) c O	ther			
Was your vehicle available for personal use during off-duty hours?			☐ Yes	□ No
Do you (or your spouse) have another vehicle available for personal use?			☐ Yes	□ No
Do you have evidence to support your deduction?			☐ Yes	□ No
			Yes	☐ No
	Figure Your Expenses Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here	Figure Your Expenses Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here	Figure Your Expenses Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here	Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here

Form **2106-EZ**

Unreimbursed Employee Business Expenses

► Attach to Form 1040 or Form 1040NR.

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

OMB No. 1545-0074

2012
Attachment
Sequence No. 129A

Social security number

Department of the Treasury Internal Revenue Service (99) Your name

Occupation in which you incurred expenses

Total Forms Filed = 4,483,112

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2012.

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

you pic	need the vertical in service, or (b) you leased the vertical and used the standard filledge rate for the portion of	170 10	acc pc	- arter	1007.			
Part	Figure Your Expenses							
1	Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here	1						
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2						
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3						
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4						
5	Meals and entertainment expenses: \$ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5						
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6						
Part II Information on Your Vehicle. Complete this part only if you are claiming vehicle expense on line 1.								
7	When did you place your vehicle in service for business use? (month, day, year) ► /	/						
8	Of the total number of miles you drove your vehicle during 2012, enter the number of miles you use	ed you	ur vehi	cle for:				
а	Business b Commuting (see instructions) c O	ther						
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			
	If "Yes," is the evidence written?			☐ Yes				
ror Pa	perwork Reduction Act Notice, see your tax return instructions. Cat. No. 20604Q		For	Z 100-l	 (2012)			

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

	□ VOID □ CO	RRECTED	(99)		
Name, address, and	ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Long-Term Capital		
		2012	For calendar year 2012, o of the regulated investment or real estate investment	ompany (RIC) or the	
			beginning	, 2012, and	
	Total Forms Filed = 23,371	Form 2439	ending		
Identification number	of RIC or REIT	1a Total undistributed long- 23,002	term capital gains	Copy A Attach to	
Shareholder's identify	ring number	1b Unrecaptured section 1250 gain 7,989			
Shareholder's name,	address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain		
		*	*	For Instructions	
		2 Tax paid by the RIC or R 23,001	EIT on the box 1a gains	and Paperwork Reduction Act Notice, see back of Copies A and D.	
Form 2439	Cat. No. 11858E	www.irs.gov/form2439	Department of the Treasu	ry - Internal Revenue Service	

www.irs.gov/form2439

Department of the Treasury - Internal Revenue Service

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

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

□ VOID □ CC	RRECTED	(99)				
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Undistributed Long-Term Capital Gains				
	2012	For calendar year 2012, or other tax year of the regulated investment company (RIC) or real estate investment trust (REIT)				
		beginning,	2012, and			
Total Forms Filed = 23,371	Form 2439	ending, 20				
Identification number of RIC or REIT	1a Total undistributed long-to 269,805	Copy A Attach to				
Shareholder's identifying number	1b Unrecaptured section 125 40,215	1b Unrecaptured section 1250 gain 40,215				
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain				
	*	*	For Instructions			
	2 Tax paid by the RIC or RE	EIT on the box 1a gains	and Paperwork Reduction Act Notice, see back of Copies A and D.			
Form 2439 Cat. No. 11858E	www.irs.gov/form2439	Department of the Treasury	- Internal Revenue Service			

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

Child and Dependent Care Expenses

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

1040A 1040A 1040NR 2441

OMB No. 1545-0074

Attachment Sequence No. 21

Department of the Treasury Internal Revenue Service (99) ► Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return

Your social security number

Total Forms Filed = 7,154,641 Persons or Organizations Who Provided the Care - You must complete this part. (If you have more than two care providers, see the instructions.) (c) Identifying number (a) Care provider's (b) Address (d) Amount paid (number, street, apt. no., city, state, and ZIP code) (SSN or EIN) (see instructions) 7.068.963 No Complete only Part II below. Did you receive dependent care benefits? Complete Part III on the back next. Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a. **Credit for Child and Dependent Care Expenses** Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions. (c) Qualified expenses you (a) Qualifying person's name (b) Qualifying person's social incurred and paid in 2012 for the person listed in column (a) security number First 6,984,525 6,856,041 2,454,959 2,372,296 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount 6,620,696 3 Enter your **earned income.** See instructions . . 4 7,100,725 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 . . . 5 4,405,418 Enter the **smallest** of line 3, 4, or 5 6 6,595,988 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 If line 7 is If line 7 is:

	II IIIIC 1 13.		II IIIIe I is).					
	But not Over over	Decimal amount is	Over	But not over	Decimal amount is				
	\$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	8	7,039,578	Χ	
	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				
9	Multiply line 6 by the	decimal amount on line	8. If you paid 2	011 expens	ses in 2012, see				
	the instructions					9	6,594,508		
10	Tax liability limit. Ent	ter the amount from t	he Credit						
	Limit Worksheet in the	instructions	10						
11	Credit for child and	dependent care expen	nses. Enter the	smaller of	line 9 or line 10				
	here and on Form 104	0, line 48; Form 1040A,	line 29; or Form	1040NR, lir	ne 46	11	6,339,717		
								0444	

Child and Dependent Care Expenses

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

1040 1040A 1040NR

OMB No. 1545-0074

2012

Department of the Treasury Internal Revenue Service (99) ► Information about Form 2441 and its separate instructions is at www.irs.gov/form2441. Attachment Sequence No. 21 Your social security number

rvarrie(s)) SHOWIT OFF TEE	um		Total Forms Fi	led = 7,154,64	1				Tour occidi occurry rian	
Part				ations Who Pr an two care pro				omplete th	is par	t.	
1	(4) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					(c) Identify (SSN	ring num or EIN)	nber (d) Amount (see instructi			
										33,230,293	
		are was pr	pendent ovided in	ou receive care benefits? In your home, you line 59a, or Form	ı ı may owe emp	s ——oloyment	→ Co		t III on	Il below. the back next. file Form 1040A. For	details,
Part				Dependent Ca							
	Informatio			ifying person(s).	. If you have m	ore than t				ne instructions. (c) Qualified expense	2S VOII
	F	First	a) Qualifyir	ng person's name	Last			ing person's so Irity number	cial	incurred and paid in 20 person listed in colur	12 for the
										22,623,947	
										7,592,276	
3	person or	\$6,000 fo	or two o	(c) of line 2. Do r r more persons.	If you comple	eted Part	III, enter th		3	17,791,756	
4 5	If married	filing joint	tly, enter	See instructions your spouse's etructions); all oth	arned income	(if your s	pouse was	a student	5	442,051,133 223,046,786	
6	Enter the								6	17,480,988	
7	Enter the	amount	from F	orm 1040, line 0NR, line 37		7					
8	Enter on I	ine 8 the c	decimal a	mount shown be	elow that applie	es to the	amount on	line 7			
	If line	e 7 is:			If line	7 is:					
		But no		ecimal		But		cimal			
	Over			mount is	Over	over		ount is			
	15 (\$0—15,000 \$00—17,000		.35 .34)00—31,00)00—33,00		.27 .26			
		000-17,000		.33	· · · · · · · · · · · · · · · · · · ·	000-35,00 000-35,00		.25	8	X	
		000-21,000		.32		000-37,00		.24			<u> </u>
		000-23,000		.31		000-39,00		.23			
		000-25,000		.30	· · · · · · · · · · · · · · · · · · ·	000-41,00		.22			
		000-27,000		.29	· ·	000-43,00		.21			
	27,0	000-29,000	0	.28		000—No lir		.20			
9		ne 6 by th		al amount on lin					9	3,859,846	
10	Tax liabil	ity limit. I		e amount from	the Credit	10					
11				ndent care expe			er of line 9	or line 10			

here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46.

3,411,987

Par	t III Dependent Care Benefits			
12	Enter the total amount of dependent care benefits you received in 2012. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	1,263,731	
13	Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions	13	13,418	
14	Enter the amount, if any, you forfeited or carried forward to 2013. See instructions	14	(71,115)
	Combine lines 12 through 14. See instructions	15	71,110	
	Enter the total amount of qualified expenses incurred			
	in 2012 for the care of the qualifying person(s) 16 1,241,584			
17	Enter the smaller of line 15 or 16			
	Enter your earned income. See instructions 18 7,100,725			
19	Enter the amount shown below that applies to you.			
	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled,			
	see the instructions for line 5).			
	If married filing separately, see instructions.			
	All others, enter the amount from line 18.			
	Enter the smallest of line 17, 18, or 19	-		
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned			
	income on line 19)			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)			
	No. Enter -0			
22		22	3,223	
	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on			
	the appropriate line(s) of your return. See instructions	24	2,054	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line		4 000 055	
	21. If zero or less, enter -0 Form 1040A filers: Enter the smaller of line 20 or line 21	25	1,089,055	
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0 Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB."			
	Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A,			
	line 7. In the space to the left of line 7, enter "DCB"	26	250,808	
	To claim the child and dependent care credit, complete lines 27 through 31 below.			
27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	1,091,108	
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2011 expenses in 2012, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	6,620,696	

Par	t III Dependent Care Benefits			
12	Enter the total amount of dependent care benefits you received in 2012. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	4,366,811	
13	Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions	13	13,672	
14	Enter the amount, if any, you forfeited or carried forward to 2013. See instructions	14	(99,690)
15	Combine lines 12 through 14. See instructions	15	(33,030	,
17	Enter the smaller of line 15 or 16			
	Enter your earned income. See instructions 18 442,051,133			
	Enter the amount shown below that applies to you.			
	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). 19 223,046,786			
	If married filing separately, see instructions.			
	• All others, enter the amount from line 18.			
	Enter the smallest of line 17, 18, or 19			
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)			
	No. Enter -0			
	Yes. Enter the amount here	22	9,217	
	Subtract line 22 from line 15			
	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	7,434	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0 Form 1040A filers: Enter the smaller of line 20 or line 21	25	3,773,311	
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0 Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26	498,959	
	To claim the child and dependent care credit, complete lines 27 through 31 below.			
27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	3,780,744	
	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2011 expenses in 2012, see the instructions for line 9	29		
	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	17,791,756	

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

Investment Credit

► Attach to your tax return.

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

OMB No. 1545-0155

Attachment Sequence No. 174

Identifying number

Total Forms Filed = 17,055 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. Name of lessor Address of lessor 2 Description of property 3 Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying **Advanced Energy Project Credit** Qualifying advanced coal project credit (see instructions): a Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 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) \$ c Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ × 30% (.30) 5c **d** Total. Add lines 5a, 5b, and 5c 5d 2.185 Qualifying gasification project credit (see instructions): a Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide **b** Qualified investment in property other than in **a** above placed in service during the tax year \$_____ × 20% (.20) | 6с 1,953 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ 7 1,981 8 8 Enter the applicable unused investment credit from cooperatives (see instructions) 9 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a 2,562 **Rehabilitation Credit and Energy Credit** Part III Rehabilitation credit (see instructions for requirements that must be met): a. Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation

u	expenditures into account for the tax year in which paid (or, for self-rehabilitated property, capitalized). See instructions. Note. This election applies to the current tax year and to all lat years. You may not revoke this election without IRS consent	when ter tax			
b	Enter the dates on which the 24- or 60-month measuring period begins				
	and ends				
С	Enter the adjusted basis of the building as of the beginning date above				
	(or the first day of your holding period, if later)				
d	Enter the amount of the qualified rehabilitation expenditures incurred, or				
	treated as incurred, during the period on line 11b above \$				
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage show	vn:			
е		6 (.13) 11 6	е	*	
f	Pre-1936 buildings affected by a Midwestern disaster \$ × 139	6 (.13) 11	f	0	
g	Other pre-1936 buildings	6 (.10) 11 9	g	1,007	
h	Certified historic structures located in the Gulf Opportunity Zone \$ × 269	6 (.26) 11	h	*	

For Paperwork Reduction Act Notice, see separate instructions.

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

Department of the Treasury Internal Revenue Service (99)

Investment Credit

► Attach to your tax return.

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

OMB No. 1545-0155

2012

Attachment
Sequence No. 174

Name(s) shown on return

Total Forms Filed = 17.055

Identifying number

	Total Follins Filed = 17,000			
	n Regarding the Election To Treat the Lessee as the Purchaser of Investigation			
	vestment credit as a lessee based on a section 48(d) (as in effect on November 4			le the
-	ou acquired more than one property as a lessee, attach a statement showing the	inform	ation below.	
1 Name of lessor				
2 Address of lessor				
3 Description of pro				
	you were treated as having acquired the property			
	Advanced Coal Project Credit, Qualifying Gasification Project Credit, Energy Project Credit	and C	Jualitying	
5 Qualifying advanc	ed coal project credit (see instructions):			
a Qualified investme	ent in integrated gasification combined cycle property			
	during the tax year for projects described in section			
48A(d)(3)(B)(i) .	· · · · · \$ × 20% (.20) 5a			
	ent in advanced coal-based generation technology			
property placed in	n service during the tax year for projects described in			
	3)(ii) \$ × 15% (.15) 5b			
	ent in advanced coal-based generation technology			
	n service during the tax year for projects described in			
	x 30% (.30) 5c × 30% (.30)	Ed	0.000	
	a, 5b, and 5c	5d	3,686	
	ent in qualified gasification property placed in service or for which credits were allocated or reallocated after			
	, and that includes equipment that separates and			
	least 75% of the project's carbon dioxide			
	× 30% (.30) 6a			
b Qualified investme	ent in property other than in a above placed in service			
during the tax yea	r \$ × 20% (.20) 6b			
	a and 6b	6c	4,968	
	ed energy project credit (see instructions):			
	ent in advanced energy project property placed in			
service during the	tax year	7	13,393	
• 5				
8 Reserved		8	*	
	ble unused investment credit from cooperatives (see instructions)	10		
	ion Credit and Energy Credit	10	22,103	
	dit (see instructions for requirements that must be met):			
	f you are electing under section 47(d)(5) to take your qualified rehabilitation			
	account for the tax year in which paid (or, for self-rehabilitated property, when			
	nstructions. Note. This election applies to the current tax year and to all later tax			
-	ot revoke this election without IRS consent			
	which the 24- or 60-month measuring period begins			
and ends				
	d basis of the building as of the beginning date above			
	your holding period, if later)			
	of the qualified renabilitation expenditures incurred, or			
	of qualified rehabilitation expenditures and multiply by the percentage shown:	44.	*	
_	s located in the Gulf Opportunity Zone . \$ \times 13\% (.13) s affected by a Midwestern disaster \$ \times 13\% (.13)	11e	0	
_		11g	14,982	
	uildings	11h	*	

Part	Rehabilitation Credit and Energy Credit (continued)			
i	Certified historic structures affected by a Midwestern disaster \$ × 26% (.26)	11i	*	
j	Other certified historic structures	11j	2,473	
k	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
1	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	0	
12 a	Energy credit: 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)			
	· · · · · · · · · · · · · · · · · · ·	12a	1,647	
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)			
	· · · · · · · · · · · · · · · · · · ·	12b	5,978	
	Qualified fuel cell property (see instructions):			
С	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008			
	× 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► × \$1,000	12d		
е	Enter the lesser of line 12c or line 12d	12e	0	
Ť	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after			
	October 3, 2008	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ► × \$3,000	12g		
h	Enter the lesser of line 12f or line 12g	12h	*	
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after			
	December 31, 2005	12i		
j	Kilowatt capacity of property on line 12i	12j		
k	Enter the lesser of line 12i or line 12j	12k	*	

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

Form 3468 (2012)

	00 (2012)			aye Z
Part	Rehabilitation Credit and Energy Credit (continued)			
i	Certified historic structures affected by a Midwestern disaster \$ \times 26\% (.26)	11i	*	
j	Other certified historic structures	11j	167,940	
k	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l. Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
-1	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11m	0	
12 a	Energy credit: 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)	12a	2,806	
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)	12b	177,407	
С	Qualified fuel cell property (see instructions): Basis of property placed in service during the tax year that was acquired after December 31, 2005, and 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	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► × \$1,000	12d		
е	Enter the lesser of line 12c or line 12d	12e	0	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ► × \$3,000	12g		
h	Enter the lesser of line 12f or line 12g	12h	*	
i	Qualified microturbine property (see instructions): Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005	12i		
j	Kilowatt capacity of property on line 12i	12j		
k	Enter the lesser of line 12i or line 12i	12k	*	

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

Part				
	Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
I	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	121		
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.			
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	i	
n	Multiply line 12l by line 12m	12n	*	
	Qualified small wind energy property (see instructions):			
0	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009	120		
р	Enter the smaller of line 12o or \$4,000	12p	*	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008	12q	24	
r	Geothermal heat pump systems (see instructions): Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer	10	594	
	after October 3, 2008	12r		
s	Basis of property placed in service during the tax year $\cdot \cdot \cdot$	12s	3,064	
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	14,504	

 $^{^{\}star}$ Data not shown because of the small number of sample returns on which it is based.

Combined heat and power system property (see instructions): Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower. I Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008. 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. Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less. Multiply line 12l by line 12m. Qualified small wind energy property (see instructions): Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009. Penter the smaller of line 12o or \$4,000. Recomber 31, 2008. Recomber 31, 2008. Recomber 31, 2008. Recomber 31, 2008. Resist of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, or erection by the taxpayer after December 31, 2008. Resist 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 December 31, 2008. Resist 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 December 31, 2008. Resist of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, or erection by the taxpayer after December 31, 20					
Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower. I Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	Part	95 ()			
and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008		Caution. You cannot claim this credit if the electrical capacity of the property is more than 50			
m If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	I	and the basis attributable to construction, reconstruction, or erection by the taxpayer after	121		
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. Multiply line 12l by line 12m. Multiply line 12l by line 12m. Qualified small wind energy property (see instructions): 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. Penter the smaller of line 12o or \$4,000. Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, or erection by the taxpayer after December 31, 2008. Geothermal heat pump systems (see instructions): Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, or erection by the taxpayer after October 3, 2008. Geothermal heat pump systems (see instructions): Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, or erection by the taxpayer after October 3, 2008. Qualified investment credit facility property (see instructions): Basis of property placed in service during the tax year. \$\$ x 30% (.30)\$ 12a					
n Multiply line 12l by line 12m	m	• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or			
Qualified small wind energy property (see instructions): o Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009			12m		
 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	n	Multiply line 12l by line 12m	12n	*	
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		Qualified small wind energy property (see instructions):			
p Enter the smaller of line 12o or \$4,000	0	and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009	120		
q Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008					
and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008	р	Enter the smaller of line 12o or \$4,000	12p	*	
Geothermal heat pump systems (see instructions): r Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	q	and the basis attributable to construction, reconstruction, or erection by the taxpayer after	12q	6,655	
r Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008					
Qualified investment credit facility property (see instructions): s Basis of property placed in service during the tax year \$ × 30% (.30) 12s 51,478 13 Enter the applicable unused investment credit from cooperatives (see instructions)	r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer			
s Basis of property placed in service during the tax year \$ × 30% (.30) 12s 51,478 13 Enter the applicable unused investment credit from cooperatives (see instructions)		after October 3, 2008	12r	1,679	
s Basis of property placed in service during the tax year \$ × 30% (.30) 12s 51,478 13 Enter the applicable unused investment credit from cooperatives (see instructions)		Qualified investment credit facility property (see instructions):			
14 Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report	s		12s	51,478	
	13	Enter the applicable unused investment credit from cooperatives (see instructions)	13	*	
	14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a	14	429,874	

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

Department of the Treasury Internal Revenue Service (99)

General Business Credit

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.

► Attach to your tax return.

OMB No. 1545-0895

Attachment Sequence No. **22**

Identifying number Name(s) shown on return Total Forms Filed = 698,900 Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT) Part I (See instructions and complete Part(s) III before Parts I and II) General business credit from line 2 of all Parts III with box A checked . . . 1 110,167 2 Passive activity credits from line 2 of all Parts III with box B checked 2 67,771 3 Enter the applicable passive activity credits allowed for 2012 (see instructions) 3 Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with 159,603 Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with 5 296,435 Part II Allowable Credit Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 . · Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the 7 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 . 226,614 8 Corporations. Enter the amount from Form 4626, line 14....... • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56. Add lines 7 and 8 . . . 9 9 **10a** Foreign tax credit 10a Certain allowable credits (see instructions) 138.527 b 10h Add lines 10a and 10b 10c 341,833 624,154 11 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a 11 620.838 12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-12 13 Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see 337,004 13 14 Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 . . • Corporations. Enter the amount from Form 4626, line 12 . . . 511.437 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 15 Enter the greater of line 13 or line 14 15 511,767 **16a** Subtract line 15 from line 11. If zero or less, enter -0-16a 389.034 16b 16c 17a 142.237 C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization. 17b

17c

3800

General Business Credit

OMB No. 1545-0895

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

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.

► Attach to your tax return.

2012
Attachment
Sequence No. 22

Identifying number

Total Forms Filed = 698,900 Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT) Part I (See instructions and complete Part(s) III before Parts I and II) General business credit from line 2 of all Parts III with box A checked . 1,333,338 1 Passive activity credits from line 2 of all Parts III with box B checked 2 2 Enter the applicable passive activity credits allowed for 2012 (see instructions) 180,460 3 Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with 3,023,744 Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with 5 Add lines 1, 3, 4, and 5 6 4,534,067 Part II Allowable Credit Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 . • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the 7 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 . 5,230,345 8 Corporations. Enter the amount from Form 4626, line 14....... • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . 9 10a 285.442 **b** Certain allowable credits (see instructions) 10b 3,882,077 120,570,960 11 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a 115,348,220 12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-13 Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see 26,070,536 13 14 Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 . . . 112,559,754 • Corporations. Enter the amount from Form 4626, line 12 . . . • Estates and trusts. Enter the amount from Schedule I 112,588,468 Enter the greater of line 13 or line 14 15 **16a** Subtract line 15 from line 11. If zero or less, enter -0- . . . 16a 8.108.869 16b 16c 17a 746,299 C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization. 17b 17c c Reserved

Form 3800 (2012) Page **2**

Part	Allowable Credit (Continued)		Page 1
	If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and of the state of the st	enter -	0- on line 26.
18	Multiply line 14 by 75% (.75) (see instructions)	18	45,098
19	Enter the greater of line 13 or line 18	19	45,155
20	Subtract line 19 from line 11. If zero or less, enter -0	20	50,552
21	Subtract line 17a from line 20. If zero or less, enter -0	21	50,230
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	23,713
23	Passive activity credit from line 3 of all Parts III with box B checked 23 6,093		
24	Enter the applicable passive activity credit allowed for 2012 (see instructions)	24	3,447
25	Add lines 22 and 24	25	28,373
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	23,957
27	Subtract line 13 from line 11. If zero or less, enter -0	27	624,153
28	Add lines 17a and 26	28	159,876
29	Subtract line 28 from line 27. If zero or less, enter -0	29	611,635
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	279,871
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31	8,671
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked		
33	Enter the applicable passive activity credits allowed for 2012 (see instructions)	33	69,819
34	Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	61,443
35	Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	35	
36	Add lines 30, 31, 33, 34, and 35	36	371,615
37	Enter the smaller of line 29 or line 36	37	329,937
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: Individuals. Form 1040, line 53, or Form 1040NR, line 50		
	• Estates and trusts. Form 1041, Schedule G, line 2b	38	466,097

Form **3800** (2012)

Form 3800 (2012) Page **2**

Allowable Credit (Continued) Part II 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. 13,038,665 18 18 13,054,237 19 20 Subtract line 19 from line 11. If zero or less, enter -0- 5,457,690 20 5,403,397 21 21 180,146 Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . 22 22 Passive activity credit from line 3 of all Parts III with box B checked 23 23 5,181 24 Enter the applicable passive activity credit allowed for 2012 (see instructions) 24 195,591 25 25 26 Empowerment zone and renewal community employment credit allowed. Enter the smaller of 62,815 26 94,500,321 27 Subtract line 13 from line 11. If zero or less, enter -0- 27 28 Add lines 17a and 26 28 809,114 29 Subtract line 28 from line 27. If zero or less, enter -0- 29 93,691,207 1,671,228 30 Enter the general business credit from line 5 of all Parts III with box A checked 30 45,717 31 31 Enter the total eligible small business credit from line 6 of all Parts III with box E checked . . . 32 Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked 352,740 33 Enter the applicable passive activity credits allowed for 2012 (see instructions) 33 259,525 34 Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach. 1,485,672 35 Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions) 35 36 36 3,459,562 Add lines 30, 31, 33, 34, and 35 37 37 1,769,629 38 Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c 2.580.523 • Estates and trusts. Form 1041, Schedule G, line 2b 38

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form 3800 (2012)

Name(s) shown on return

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

B General Business Credit From a Passive Activity

F Eligible Small Business Credit From a Passive Activity

		Control Dubling of Carte Control Dubling Control Dubling (Control Dubling Control Dubling Cont				
Со		te a separate Part III for each box checked below. (see instructions)				
Α		,		ess Credit From a		ivity
В		General Business Credit From a Passive Activity F Eligible Small	Busin	ess Credit From a	Passive Activity	
С		General Business Credit Carryforwards G 🗌 Eligible Small	Busin	ess Credit Carryfo	rwards	
D		General Business Credit Carrybacks H 🔲 Eligible Small	Busin	ess Credit Carryba	acks	
1	If you	u are filing more than one Part III with box A, B, E, or F checked, complete and attach firs	st an a	dditional Part III con	nbining amounts fro	m all
	Parts	s III with box A, B, E, or F checked. Check here if this is the consolidated Part III . No. of	of for	ms with box checke	ed = 111,881 · 🕨	
		(a) Description of credit		(b)	(c)	
No	t e . Or	any line where the credit is from more than one source, a separate Part III is needed for e	ach	If claiming the credit from a pass-through	Enter the approp	riate
		ough entity.		entity, enter the EIN	amount	
	la	Investment (Form 3468, Part II only) (attach Form 3468)	1a	18,167		
	b	Reserved	1b			
	С	Increasing research activities (Form 6765)	1c	92,708		
	d	Low-income housing (Form 8586, Part I only)	1d	46,231		
	е	Disabled access (Form 8826) (see instructions for limitation)	1e	17,008		
	f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	3,397		
	g	Indian employment (Form 8845)	1g	7,211		
	h	Orphan drug (Form 8820)	1h	626		
	i	New markets (Form 8874)	1i	1,128		
	j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	4,465		
	k	Employer-provided child care facilities and services (Form 8882) (see				
		instructions for limitation)	1k	16,076		
	I	Biodiesel and renewable diesel fuels (attach Form 8864)	11	6,228		
	m	Low sulfur diesel fuel production (Form 8896)	1m	380		
	n	Distilled spirits (Form 8906)	1n	260		
	0	Nonconventional source fuel (Form 8907)	10	10,387		
	р	Energy efficient home (Form 8908)	1p	8,786		
	q	Energy efficient appliance (Form 8909)	1q	1,555		
	r	Alternative motor vehicle (Form 8910)	1r	4,363		
	s	Alternative fuel vehicle refueling property (Form 8911)	1s	5,563		
	t	Reserved	1t			
	u	Mine rescue team training (Form 8923)	1u	67		
	V	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v	254		
	w	Employer differential wage payments (Form 8932)	1w	303		
	X	Carbon dioxide sequestration (Form 8933)	1x	*		
	У	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	1,865		
	Z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	521		
	aa	New hire retention (Form 5884-B)	1aa	49,064		
	bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	3,497		
	ZZ	Other	1zz	19,532		
	2	Add lines 1a through 1zz and enter here	2			
	3	Enter the amount from Form 8844	3	29,417		
•	la	Investment (Form 3468, Part III) (attach Form 3468)	4a	15,697		-
	b	Work opportunity (Form 5884)	4b	48,224		-
	С	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	6,363		-
	d	Low-income housing (Form 8586, Part II)	4d	5,539		-
	e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	1,379		-
	f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	102,449		+
	g	Qualified railroad track maintenance (Form 8900)	4g	244		+
	h :	Small employer health insurance premiums (Form 8941)	4h	215,047		
	i :	Reserved	4i			
	j -	Reserved	4j	2.612		
	Z	Other	4z	3,612		+
	5	Add lines 4a through 4z and enter here	5			+

Form 3800 (2012) Page **3**

Name(s) sl	nown on return	Iden	ntifying number		
Part III	General Business Credits or Eligible Small Business Credits (see	e inst	ructions)		
Comple	te a separate Part III for each box checked below. (see instructions)				
A 🗌 (General Business Credit From a Non-Passive Activity E 🔲 Eligible Small	Busin	ess Credit Fron	n a Non-Passive Activ	vity
B 🗌 (General Business Credit From a Passive Activity F 🔲 Eligible Small	Busin	ess Credit Fron	n a Passive Activity	
c 🗆	General Business Credit Carryforwards G Eligible Small				
	General Business Credit Carrybacks H 🔲 Eligible Small			•	
	u are filing more than one Part III with box A, B, E, or F checked, complete and attach first				m all
Parts	III with box A, B, E, or F checked. Check here if this is the consolidated Part III				
	(a) Description of credit		(b)	c)	
Note. On	any line where the credit is from more than one source, a separate Part III is needed for e	ach	If claiming the crefrom a pass-throu	Full Enter the engrapri	iate
	bugh entity.		entity, enter the E	uuiii	
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	428,365		
b	Reserved	1b			
С	Increasing research activities (Form 6765)	1c	1,398,674		
d	Low-income housing (Form 8586, Part I only)	1d	359,820		
e	Disabled access (Form 8826) (see instructions for limitation)	1e	45,021		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	30,486		
g	Indian employment (Form 8845)	1g	166,006		
h	Orphan drug (Form 8820)	1h	9,423		
i	New markets (Form 8874)	1i	15,650		
i	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	1,788		
k	Employer-provided child care facilities and services (Form 8882) (see				
	instructions for limitation)	1k	10,034		
- 1	Biodiesel and renewable diesel fuels (attach Form 8864)	11	33,142		
m	Low sulfur diesel fuel production (Form 8896)	1m	33,518		
n	Distilled spirits (Form 8906)	1n	8,054		
0	Nonconventional source fuel (Form 8907)	10	25,477		
р	Energy efficient home (Form 8908)	1p	449,144		
q	Energy efficient appliance (Form 8909)	1q	1,701		
r	Alternative motor vehicle (Form 8910)	1r	109,104		
S	Alternative fuel vehicle refueling property (Form 8911)	1s	24,596		
t	Reserved	1t	,		
u	Mine rescue team training (Form 8923)	1u	246		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v	3,366		
w	Employer differential wage payments (Form 8932)	1w	497		
х	Carbon dioxide sequestration (Form 8933)	1x	*		
У	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	16,196		
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z	2,424		
aa	New hire retention (Form 5884-B)	1aa	98,222		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	15,197		
ZZ	Other	1zz	586,584		
2	Add lines 1a through 1zz and enter here	2			
3	Enter the amount from Form 8844	3	192,051		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	807,320		
b	Work opportunity (Form 5884)	4b	460,022		
С	Alcohol and cellulosic biofuel fuels (Form 6478)	4c	18,526		
d	Low-income housing (Form 8586, Part II)	4d	103,188		
е	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	66,659		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	1,269,046		
g	Qualified railroad track maintenance (Form 8900)	4g	72,287		
h	Small employer health insurance premiums (Form 8941)	4h	376,151		
i	Reserved	4i			
j	Reserved	4j			
Z	Other	4z	45,027		
5	Add lines 4a through 4z and enter here	5			
6	Add lines 2, 3, and 5	6			

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Moving Expenses

OMB No. 1545-0074

Attachment Sequence No. 170

Department of the Treasury Internal Revenue Service (99)

▶ Information about Form 3903 and its instructions is available at www.irs.gov/form3903. ► Attach to Form 1040 or Form 1040NR.

Name(s) shown on return Your social security number Number of Forms Filed = 1,188,425 ✓ See the Distance Test and Time Test in the instructions to find out if you can deduct your moving Before you begin: expenses. ✓ See Members of the Armed Forces in the instructions, if applicable. 1,005,741 1 Transportation and storage of household goods and personal effects (see instructions) . . . 1 Travel (including lodging) from your old home to your new home (see instructions). Do not 2 939,663 include the cost of meals Add lines 1 and 2 1,151,623 3 Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is

Form W-2 with code P Is line 3 more than line 4?

No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form

not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your

1040NR, line 26. This is your **moving expense deduction** For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 12490K

4

166,963

1,125,020

Form **3903** (2012)

Moving Expenses

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► Information about Form 3903 and its instructions is available at www.irs.gov/form3903.

► Attach to Form 1040 or Form 1040NR.

2012 Attachment

Name	(s) shown on return Number of Forms Filed = 1,188,425	Yo	ur social security num	ber
Befo	 ✓ See the Distance Test and Time Test in the instructions to find out if you ca expenses. ✓ See Members of the Armed Forces in the instructions, if applicable. 	n dec	luct your moving	
	· · · · · · · · · · · · · · · · · · ·			
1	Transportation and storage of household goods and personal effects (see instructions)	1	2,373,038	
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	976,496	
3	Add lines 1 and 2	3	3,349,534	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is			
	not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your			
	Form W-2 with code P	4	329,625	
5	Is line 3 more than line 4?			
	No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	☐ Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form			
	1040NR, line 26. This is your moving expense deduction	5	3,071,376	
For F	Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 12490K		Form 3903	(2012)

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

Department of the Treasury Internal Revenue Service (99) ▶ Information about Form 4136 and its instructions is at www.irs.gov/form4136.

Attachment Sequence No. 23

Name	(as	shown	on	your	income	tax	return)
------	-----	-------	----	------	--------	-----	--------	---

Number of Forms Filed = 282,904

Taxpayer identification number

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

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

1 Nontaxable Use of Gasoline

Note. CRN is credit reference number.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cred	t (e) CRN
а	Off-highway business use)		
b	Use on a farm for farming purposes			}		
С	Other nontaxable use (see Caution above line 1)				\$ 250,924	
d	Exported				*	

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Use in commercial aviation (other than foreign trade)				\$ 730		
b	Other nontaxable use (see Caution above line 1)				411		
С	Exported				0		
d	LUST tax on aviation fuels used in foreign trade				0		

3 Nontaxable Use of Undyed Diesel Fuel

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

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

(a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use)		
b	Use on a farm for farming purposes			J	\$ 45,663	
С	Use in trains				*	
d	Use in certain intercity and local buses (see Caution					
	above line 1)				2,605	
е	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

	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 credi	t (e) CRN	
а	Nontaxable use taxed at \$.244			}			
b	Use on a farm for farming purposes				\$ 6,574		
С	Use in certain intercity and local buses (see Caution						
	above line 1)				0		
d	Exported				0		
е	Nontaxable use taxed at \$.044				0		
f	Nontaxable use taxed at \$.219				*		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

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

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

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

Department of the Treasury Internal Revenue Service (99) Sequence No. 23 **Taxpayer identification number** Name (as shown on your income tax return) Number of Forms Filed = 282.904 Caution. Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer. The alternative fuel mixture credit cannot be claimed on this form or on Schedule 3 (Form 8849). It must be taken as a credit against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on Form 720. Note. CRN is credit reference number. 1 Nontaxable Use of Gasoline (a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e) CRN a Off-highway business use b Use on a farm for farming purposes c Other nontaxable use (see Caution above line 1) 67,914 d Exported **Nontaxable Use of Aviation Gasoline** (a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e) CRN a Use in commercial aviation (other than foreign trade) 284 b Other nontaxable use (see Caution above line 1) 354 С Exported 0 LUST tax on aviation fuels used in foreign trade 0 **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 (c) Gallons (d) Amount of credit (e) CRN (a) Type of use (b) Rate Nontaxable use Use on a farm for farming purposes 25,160 Use in trains Use in certain intercity and local buses (see Caution above line 1) 4,030 Exported 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 (e) CRN (c) Gallons (d) Amount of credit (a) Type of use (b) Rate Nontaxable use taxed at \$.244 Use on a farm for farming purposes 9,645 Use in certain intercity and local buses (see Caution above line 1) 0 Exported 0

For Paperwork Reduction Act Notice, see the separate instructions.

Nontaxable use taxed at \$.044

Nontaxable use taxed at \$.219

Cat. No. 12625R

Form **4136** (2012)

0

5	Kerosene l	Used in	Aviation	(see Caution	above	line	1)
_	1101000110	Joca III	ATIGUOII	(OCC Guation	abovo	11110	٠,

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$ 90		
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219				35		
С	Nontaxable use (other than use by state or local government) taxed at \$.244				6,574		
d	Nontaxable use (other than use by state or local government) taxed at \$.219				*		
е	LUST tax on aviation fuels used in foreign trade				0		

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

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
а	Use by a state or local government			\$ 45,663		
b	Use in certain intercity and local buses			2,605		

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 c	redit	(e) CRN
а	Use by a state or local government)	6,574		
b	Sales from a blocked pump		J	\$ 0		
С	Use in certain intercity and local buses					

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

Registration No. ▶

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$.219				\$ 35		
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				90		
С	Nonexempt use in noncommercial aviation				*		
d	Other nontaxable uses taxed at \$.244				6,574		
е	Other nontaxable uses taxed at \$.219				*		
f	LUST tax on aviation fuels used in foreign trade				0		

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$ 331	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219				178	
С	Nontaxable use (other than use by state or local government) taxed at \$.244				9,645	
d	Nontaxable use (other than use by state or local government) taxed at \$.219				*	
е	LUST tax on aviation fuels used in foreign trade				0	

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel 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 ►

aUse by a state or local government(b) Rate(c) Gallons(d) Amount of credit(e) CRNbUse in certain intercity and local buses\$ 25,1604,030

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.

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
а	Use by a state or local government)	9,645		
b	Sales from a blocked pump		J	\$ 0		
С	Use in certain intercity and local buses					

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

Registration No. ►

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$.219				\$ 178	
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				331	
С	Nonexempt use in noncommercial aviation				*	
d	Other nontaxable uses taxed at \$.244				9,645	
е	Other nontaxable uses taxed at \$.219				*	
f	LUST tax on aviation fuels used in foreign trade				0	

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

9 Reserved Registration No. ▶

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

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ▶

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

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

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of cre	edit	(e) CRN
а	Liquefied petroleum gas (LPG)				\$ 287		
b	"P Series" fuels				*		
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*		
d	Liquefied hydrogen				*		
е	Fischer-Tropsch process liquid fuel from coal (including peat)				0		
f	Liquid fuel derived from biomass				0		
g	Liquefied natural gas (LNG)				*		
h	Liquefied gas derived from biomass				0		

12 Alternative Fuel Credit

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		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of cred	it (e) CRN		
а	Liquefied petroleum gas (LPG)			\$ 2,292			
b	"P Series" fuels			57			
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			55			
d	Liquefied hydrogen			*			
е	Fischer-Tropsch process liquid fuel from coal (including peat)			0			
f	Liquid fuel derived from biomass			*			
g	Liquefied natural gas (LNG)			*			
h	Liquefied gas derived from biomass			0			
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			*			

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

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

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ▶

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

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

11 Nontaxable Use of Alternative Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
а	Liquefied petroleum gas (LPG)				\$ 344	
b	"P Series" fuels				*	
С	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	
d	Liquefied hydrogen				*	
е	Fischer-Tropsch process liquid fuel from coal (including peat)				0	
f	Liquid fuel derived from biomass				0	
g	Liquefied natural gas (LNG)				*	
h	Liquefied gas derived from biomass				0	

12 Alternative Fuel Credit Registration No. ▶

	7.1101.1101.1101.1101.1101.1101.1101.11		9.0		
		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
а	Liquefied petroleum gas (LPG)			\$ 2,438	
b	"P Series" fuels			54	
С	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			1,707	
d	Liquefied hydrogen			*	
е	Fischer-Tropsch process liquid fuel from coal (including peat)			0	
f	Liquid fuel derived from biomass			*	
g	Liquefied natural gas (LNG)			*	
h	Liquefied gas derived from biomass			0	
i	Compressed gas derived from biomass (GGE = 121 cu. ft.)			*	

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

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form 4136 (2012) Page **4**

13	Registered Credit Card Issuers	Reg				
		(b) Rate	(c) Gallons	(d) Amount of c	redit	(e) CRN
а	Diesel fuel sold for the exclusive use of a state or local government			\$ 45,663		
b	Kerosene sold for the exclusive use of a state or local government			6,574		
С	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219			*		

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

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

15 Diesel-Water Fuel Emulsion Blending

Registration No. ▶

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

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

17	Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or			
	the proper line of other returns. ▶	17	\$ 282,904	

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

Registration No. ► a Diesel fuel sold for the exclusive use of a state or local government b Kerosene sold for the exclusive use of a state or local government c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219 Registration No. ► (b) Rate (c) Gallons (d) Amount of credit (e) CRN \$ 25,160 9,645 *

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 cred														
а	Nontaxable use				\$ 0									
b	Exported				0									

15 Diesel-Water Fuel Emulsion Blending

Registration No. ▶

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

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

17	Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or			
	the proper line of other returns. ▶	17	\$ 138,483	

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

4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury Attachment ► See separate instructions. ► Attach to your tax return. Sequence No. 179 Internal Revenue Service Name(s) shown on return Business or activity to which this form relates Identifying number Total Forms Filed = 11,969,678 **Election To Expense Certain Property Under Section 179** Part I Note: If you have any listed property, complete Part V before you complete Part I. 1 2 Total cost of section 179 property placed in service (see instructions) 2,844,286 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 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 4,675,126 (a) Description of property (b) Cost (business use only) (c) Elected cost 6 4,360,495 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 Tentative deduction. Enter the **smaller** of line 5 or line 8 4,360,448 **10** Carryover of disallowed deduction from line 13 of your 2011 Form 4562 212,388 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 4,464,559 11 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 4,317,250 13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 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 14 1,497,692 15 118 **16** Other depreciation (including ACRS) 920,270 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) Section A 5,936,149 17 MACRS deductions for assets placed in service in tax years beginning before 2012 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 Boxes Checked = 10,034 Section B-Assets Placed in Service During 2012 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property (e) Convention placed in (business/investment use (f) Method (g) Depreciation deduction only-see instructions) service 140,020 139.822 **19a** 3-year property 1,553,457 1,549,751 5-year property b 1,276,799 1,280,905 7-year property 141,479 141,438 d 10-year property 311,574 e 15-year property 311,683 93,720 93,662 f 20-year property 2,558 2,558 g 25-year property h Residential rental 1,230,243 1,229,937 property Undetermined Type 2,470 2,470 i Nonresidential real 597,507 596,180 property Total GDS Cost 4,159,412 4.152.527 Section C-Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System 26,169 20a Class life 26,169 **b** 12-year 434 434 5,526 **c** 40-year 5,527 Part IV Summary (See instructions.) Total ADS Cost = 31,898 Total ADS Deduction = 31,897 2,315,180 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 11,654,137 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23

Depreciation and Amortization(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury Attachment Sequence No. **179** ► See separate instructions. ► Attach to your tax return. Internal Revenue Service Name(s) shown on return Business or activity to which this form relates Identifying number Total Forms Filed = 11,969,678 **Election To Expense Certain Property Under Section 179** Part I Note: If you have any listed property, complete Part V before you complete Part I. 50,978,982 2 Total cost of section 179 property placed in service (see instructions) 2 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . 3 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 2,322,543,177 (a) Description of property (b) Cost (business use only) (c) Elected cost 6 2,101,518 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 64,733,767 8 64,679,100 9 **10** Carryover of disallowed deduction from line 13 of your 2011 Form 4562 . . . 2,933,783 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 694,563,982 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 64,402,123 13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 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 14 10,039,806 15 11,800 **16** Other depreciation (including ACRS) 16 4,540,521 Part III MACRS Depreciation (Do not include listed property.) (See instructions.) 17 MACRS deductions for assets placed in service in tax years beginning before 2012 43,421,829 17 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2012 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction only-see instructions) service 1,747,022 457,101 **19a** 3-year property 12,071,430 1,891,982 5-year property 19,222,332 1,945,328 7-year property 208,464 d 10-year property 3,344,764 247,617 e 15-year property 6,006,724 78,359 2,509,864 f 20-year property 8,296 g 25-year property 176,868 h Residential rental 153,221,958 3,341,397 Undetermined Type property 3,155 3,155 i Nonresidential real 45,259,604 674,281 property Total GDS Cost 243.563.720 8.855.979 Section C-Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System 508,577 20a Class life 52,445 **b** 12-year 53,076 2,431 **c** 40-year 28,919 1,603,174 Part IV Summary (See instructions.) Total GDS Cost = 2,164,827 Total ADS Deduction = 83,795 21 Listed property. Enter amount from line 28 5,842,134 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 137,197,986 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

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Pa			 (Include alected) (Include alected)<				ain oi	iner v	enicie	s, (certai	n con	nputer	s, and	ı pro	ope	rty us	ea tor
			hicle for which			•	standa	ard mile	eage ra	ate (or dec	lucting	lease (expens	se, co	тр	lete on	ly 24a,
			hrough (c) of Se	-		-			_			-				•		
			ntion and Other					See th	e instr								biles.)	
24 a	Do you have ev	idence to sup	port the business/i	invest	ment u	se claime		Yes	No	24	4b If '	'Yes," i	s the evi	dence	writte	n? [Yes	No
	(a) e of property (list vehicles first)	(b) Date placed in service	(c) Business/ nvestment use Cost percentage	(d) t or oth) ner bas		(e) for depreness/invenuse only	stment	(f) Recov perio		Met	g) :hod/ ention		(h) preciation eduction	า	Elec	(i) cted sect cost	ion 179
25			owance for quantum nore than 50%				erty pla	aced in				25	1	98,944				
26	Property use	ed more than	n 50% in a qua	lified	busir	ess use):											
			%			1	,831,8	95					1,7	712,94	9			
			%															
27	Droporty	d 500/ or la	%	d bu	ninooo													
21	Property use	0 50% or 16	ess in a qualified	u bus	siness		690,984	<u>и</u>			S/L -		65	E E01				
			%				26e +				5/L -		00	5,584				
			%			_	2,409,2				S/L -							
28	Add amount	s in column	(h), lines 25 thr	ough	1 27. E				21, pa	age	1 .	28	2,3	315,18	0			
			(i), line 26. Ente	_						_					29	28	32,928	
			es used by a sol the questions in	e pro	prieto tion C	to see if	r, or oth you me	ner "mo eet an e	re thar	n 5% on to	owne	eleting	this sec	tion for	thos		nicles.	
30			miles driven duri ommuting miles)			(a) iicle 1		(b) iicle 2	V	(c) ehicle	3		d) cle 4		(e) nicle 5		(1 Vehi	
			ven during the year (noncommutir															
33	Total miles lines 30 thro		ng the year. A															
34			able for persors?		Yes	No	Yes	No	Yes	5	No	Yes	No	Yes	N	0	Yes	No
35	Was the veh than 5% own		rimarily by a mo															
36	Is another veh	icle available	for personal use	?														
		stions to de	C — Questions etermine if you reted persons (se	neet	an ex	ception						-				es v	who ar	e not
		ntain a writte	en policy stater				s all pe	rsonal	use o	f vel	hicles,	includ	ling co	mmutir	ng, k	ру	Yes	No
38	Do you mair	ntain a writt	en policy state													ur		
39 40	Do you treat Do you prov	all use of veride more th	ehicles by empl	loyee s to	es as p	oersona employe	l use? es, ob									ne		
			retain the infor													.		
41			ements concern 37, 38, 39, 40,													.		
Pa		tization	07, 00, 09, 40,	01 4	1 15 Y	c s, ao	HOL COI	прівів	Secil	ם ווכ	וטו נוו	e cove	i eu vel	iicies.				
	(2	a) on of costs	Date am	b) ortizat gins	tion	Amor	(c) Amortizable amount			(d) Code section			(e) Amortiza period percent	or	(f) Amortization f			is year
42	Amortization	of costs the	at begins during	g you	ır 201	2 tax ye	ar (see	instru	ctions)	:								
							449,62	6										
43	Amortization	of costs the	at began before	e you	ır 201									43		64	18,937	
			column (f). See	-		-						<u>.</u> .	<u>. </u>	44			7,037	
			` '															2 (2012)

Form	4562 (2012)																ļ	Page 2
Pa		Propert					tain ot	her v	ehicle	s, c	certair	n cor	nputers	s, and	d pro	oper	ty us	ed for
		ainment, r –				•												
		For any ve											g lease e	expens	se, co	mpl	ete on	ly 24a,
		olumns (a)		-													1. 11 A	
04-		— Depreci																٦
248	Do you have ev	ridence to suj	c) (c)	isiness/inves	stment us	se ciaime	(e)	Yes		24	ID IT	Yes,	s the evi	aence	writte	n? L	_ Yes [No
	(a) e of property (list vehicles first)	(b) Date placed in service	Business/ investment us percentage	se Cost or o	d) ther basis		for depre ness/inves use only)	stment	(f) Recove period		(g) (h) Method/ Depreciat Convention deduction			reciatio				ion 179
25	Special depo											25	1,5	500,62	:8			
26	Property use	ed more tha	an 50% in	a qualified	d busin	ess use	e:											
			9	6		3	6,126,0	45					3,9	983,92	9			
				6														
			9	6														
27	Property use	ed 50% or l			ısiness													
				6			,796,10			_	S/L -		35	7,577				
				6			26e + 3			_	S/L -							
	A -l -l			6 thurs	.b 07 E		9,921,0		01		5/L -	- 00	F 0	242 12	1			
	Add amount Add amount			_						_		28		342,13		2 1	01,518	
_29	Add amount	S III COIUITII	1 (1), 11116 2				mation						<u> </u>		29	۷, ۱۱	01,516	<u>'</u>
Com	plete this secti	ion for vehic	les used b									r," or r	elated p	erson.	If you	prov	vided v	ehicles
	ur employees,																	
					(:	a)	(1	b)		(c)			(d)		(e)		(f)
the year (do not include commuting miles) .												Vehic						
	Total commut																	
32 Total other personal (noncommuting) miles driven																		
33	Total miles lines 30 thro		-															
34	Was the ve				Yes	No	Yes	No	Yes	3	No	Yes	No	Yes	N	0	Yes	No
35	Was the veh than 5% own																	
36	Is another veh	nicle availabl	e for perso	nal use?														
		Section	C-Ques	stions for	Emplo	yers W	ho Pro	vide V	ehicle	s fo	r Use	by Th	neir Em	ployee	es			
	wer these que e than 5% ow						to com	pleting	g Secti	ion E	3 for v	ehicle	s used	by em	ploye	es v	ho are	e not
37	Do you mair									ver	nicles,	inclu	ding cor	nmutii	ng, k	ру	Yes	No
	your employ																	
38	Do you mair employees?																	
39	Do you treat															.		
40	Do you provuse of the ve								ormati		-		mployee	s abo	ut th	ne		
41	Do you meet	t the requir	ements co	oncerning	qualifie	d autor	mobile o	demon	stratio	n us	se? (Se	ee ins	tructions	s.) .				
	Note: If you		37, 38, 3	9, 40, or 4	11 is "Ye	es," do	not cor	nplete	Section	n B	for th	e cov	ered ver	nicles.				
Pai	rt VI Amor	tization																
		a) on of costs	1	(b) Date amortiza begins	ation	Amor	(c) rtizable ar	nount		Code	(d) e section	n	(e) Amortiza period percent	or	Amo	rtizati	(f) on for th	is year
42	Amortization	of costs th	nat begins	during yo	ur 2012	2 tax ye	ar (see	instru	ctions):									
						6	3,350,20	00										
43	Amortization	of costs th	nat began	before yo	ur 2012	2 tax ye	ar							43		1,6	51,023	
44	Total. Add a	amounts in	column (f	f). See the	instruc	tions fo	or where	to rep	oort .					44		2,1	76,146	

Casualties and Thefts

▶ Information about Form 4684 and its separate instructions is at www.irs.gov/form4684. ► Attach to your tax return.

► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

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

Attachment Sequence No. **26**

Total Forms Filed = 389,020

Identifying number

SEC bus	CTION A—Personal Use Property (Use this se iness or for income-producing purposes.)	ction	to report ca	sualtie	s and th	efts c	f property	not us	sed in a trad	de or	
1	Description of properties (show type, location, and date at the same casualty or theft.	quirec	I for each prope	erty). Us	e a separa	te line	for each prop	erty los	t or damaged	from	
	Property A										
	Property B										
	Property C										
	Property D										
	Properties										
			Α		В		С		D		
2	Cost or other basis of each property	2									
3	Insurance or other reimbursement (whether or not you										
	filed a claim) (see instructions)	3									
	Note: If line 2 is more than line 3, skip line 4.										
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4									
5	Fair market value before casualty or theft	5									
6	Fair market value after casualty or theft	6									
7	Subtract line 6 from line 5	7									
8	Enter the smaller of line 2 or line 7	8									
9	Subtract line 3 from line 8. If zero or less, enter -0	9									
10	Casualty or theft loss. Add the amounts on line 9 in column	ns A th	rough D					10			
11	Enter the smaller of line 10 or \$100		•					11			
12	Subtract line 11 from line 10							12			
	Caution: Use only one Form 4684 for lines 13 through 18.										
13	Add the amounts on line 12 of all Forms 4684							13	325,790		
14	Add the amounts on line 4 of all Forms 4684							14	3,115		
	If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions).							15	1,096		
	• If line 14 is less than line 13, enter -0- here and go to line 16.								,		
	• If line 14 is equal to line 13, enter -0- here. Do not comp		e rest of this se	ection.	J						
16	If line 14 is less than line 13, enter the difference							16	325,784		
	Enter 10% of your adjusted gross income from Form 1040 instructions	, line 3	38, or Form 104	ONR, lin	e 37. Estat	es and	l trusts, see	17	378,616		
18	Subtract line 17 from line 16. If zero or less, enter -0 Also Form 1040NR, Schedule A, line 6. Estates and trusts, enter return	enter	the result on Sesult on the "Ot	chedule ther ded	A (Form 10 uctions" lir	040), lin ne of yo	ne 20, or our tax	18	166,551		
For I	Paperwork Reduction Act Notice, see instructions.	•			 . 12997O	<u> </u>			Form 4684	(2012	

Casualties and Thefts

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

OMB No. 1545-0177

2012
Attachment
Sequence No. 26

5,115,844

Form **4684** (2012)

18

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

Total Forms Filed = 389,020

Identifying number

SEC ous	CTION A—Personal Use Property (Use this se iness or for income-producing purposes.)	ction	to report ca	sualtie	s and th	efts o	f property	not u	sed in a trad	de o
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									
						Prope	erties			
			Α		В		С		D	
2	Cost or other basis of each property	2								
3	Insurance or other reimbursement (whether or not you									
Ŭ	filed a claim) (see instructions)	3								
	Note: If line 2 is more than line 3, skip line 4.									
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance									
	or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4								
5	Fair market value before casualty or theft	5								
		6								
	Subtract line 6 from line 5	7								
8	Enter the smaller of line 2 or line 7	8								
9	Subtract line 3 from line 8. If zero or less, enter -0	9								
10		_	rough D					10		
	Enter the smaller of line 10 or \$100							11		
	Subtract line 11 from line 10							12		
	Caution: Use only one Form 4684 for lines 13 through 18.	·								
13	Add the amounts on line 12 of all Forms 4684							13	7,065,860	
	Add the amounts on line 4 of all Forms 4684							14	22,839	
	• If line 14 is more than line 13, enter the difference here a)				,	
	complete the rest of this section (see instructions).							15	21,473	
	• If line 14 is less than line 13, enter -0- here and go to line	16.								
	• If line 14 is equal to line 13, enter -0- here. Do not comp	lete th	e rest of this se	ection.	J					
16	If line 14 is less than line 13, enter the difference							16	7,064,920	
17	Enter 10% of your adjusted gross income from Form 1040 instructions	, line 3	38, or Form 104	IONR, lin	e 37. Estat	es and	trusts, see	17	9,032,252	
18	Subtract line 17 from line 16. If zero or less, enter -0 Also	enter	the result on S	chedule	A (Form 10	040), lir	ne 20, or			

Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax

.00	Number of r	,	s filed for sele		u on :	samples,				
Form	4684 (2012)	Attach	ment Sequence No. 2	26					Page 2	
Name	Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.									
SEC	CTION B—Business and Income-Producing P	roper	tv							
Par				h casualtv	or the	eft.)				
	Description of properties (show type, location, and date at from the same casualty or theft.						erty los	t or damaged	I	
	Property A									
	Property B									
	Property C									
	Property D									
					Prope	erties				
			Α	В		С		D		
20	Cost or adjusted basis of each property	20							-	
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line $\bf 3$	21								
22	Note: If line 20 is more than line 21, skip line 22. Gain from casualty or theft. If line 21 is more than line 20, enter									
	the difference here and on line 29 or line 34, column (c), except									
	as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line									
	21 includes insurance or other reimbursement you did not									
	claim, or you received payment for your loss in a later tax year	22							<u> </u>	
	Fair market value before casualty or theft	23							-	
	Fair market value after casualty or theft	24							\vdash	
25	Subtract line 24 from line 23	25 26							+	
20		20							+-	
	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.									
27	Subtract line 21 from line 26. If zero or less, enter -0-	27								
28	Casualty or theft loss. Add the amounts on line 27. Enter t	he tota	I here and on line 29	or line 34 (se	e instr	uctions)	28			
Par	Summary of Gains and Losses (from se	eparat	te Parts I)	. ,		asualties or the		(c) Gains from		
	(a) Identify casualty or theft (i) Trade, business, rental or royalty property employee p							and includible in income		
	Casualty or Theft	of Pr	operty Held Or	e Year or	Less					
29				()	()		<u> </u>	
			1	()	()		┼	
30	Totals. Add the amounts on line 29			1707 !! 11)		,		+	
	Combine line 30, columns (b)(i) and (c). Enter the net gain not otherwise required, see instructions						31	20,335		
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and e A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estat	nter the	amount from property	used as an er	nployee	on Schedule	32			
	Casualty or Theft o						JŁ	<u> </u>		
33	Casualty or theft gains from Form 4797, line 32						33	1,376	Τ	
34				()	()			
				())		\bot	
35	Total losses. Add amounts on line 34, columns (b)(i) and (b					(16,147)			
36	Total gains. Add lines 33 and 34, column (c)						36	8,149	-	
37	Add amounts on line 35, columns (b)(i) and (b)(ii)						37	46,904	+	
a	If the loss on line 37 is more than the gain on line 36: Combine line 35, column (b)(i) and line 36, and enter the nepartnerships) and S corporations, see the note below. All 4797 is not otherwise required, see instructions.		38a	31,151						
ŀ	Enter the amount from line 35, column (b)(ii) here. Individu Schedule A (Form 1040), line 28, or Form 1040NR, Schedu an employee on Schedule A (Form 1040), line 23, or Form the "Other deductions" line of your tax return. Partnership	ule A, li n 1040l os (exce	ne 14, and enter the NR, Schedule A, line opt electing large pa	e amount fron e 9. Estates a artnerships) a	n prope and trus and S c	erty used as ets, enter on orporations,	38b	16,105		
	see the note below. Electing large partnerships, enter on F	OIIII IL	, rait II, IIIIe I				000	10,100		

39 If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3

Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.

S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

7,430

Form 4684 (2012) Attachment Sequence No. 26 Page 2

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

Identifying number

ECTION B – Business and Income-Producing Property											
Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)											
19	Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.										
	Property A										
	Property B										
	Property C										
	Property D										
						Prope	erties				
		A B C									
20	Cost or adjusted basis of each property	20									
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21									
	Note: If line 20 is more than line 21, skip line 22.										
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23										
	through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim or you received payment for your loss in a later tax years.	22									
23	claim, or you received payment for your loss in a later tax year Fair market value before casualty or theft	22									
	Fair market value after casualty or theft	24									
25	Subtract line 24 from line 23	25									
26	Enter the smaller of line 20 or line 25	26									
	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.										
27	Subtract line 21 from line 26. If zero or less, enter -0-	27								•	
28	Casualty or theft loss. Add the amounts on line 27. Enter the	ne tota	I here and on	ine 29	or line 34 (se	e instr	uctions)	28			
Part II Summary of Gains and Losses (from separate Parts I) (b) Losses from casualties or the									(c) Gains fr	om	
(i) Trade, business, rental or royalty property employee pro									casualties or t includible in in		
	Casualty or Theft of Property Held One Year or Less										
29					()	()			
					()	()			
30	Totals. Add the amounts on line 29			30	()	()			
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions								-233,607		
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule										
	A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions										
	Casualty or Theft of					Yea	r		FF 463		
	Casualty or theft gains from Form 4797, line 32							33	57,126		
34					()	()			
35	Total losses. Add amounts on line 34, columns (b)(i) and (b	\/ii\		35	(688,920	_	(1,176,931)			
	Total gains. Add lines 33 and 34, column (c)	, , ,						36	326,622		
						•		37	1,865,851		
	Add amounts on line 35, columns (b)(i) and (b)(ii)							01	1,000,001		
								38a	-552,318		
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations,										
								38b	1,309,534		
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3								189,761		
	Note: Partnerships, enter the amount from line 38a, 38b, o. S corporations, enter the amount from line 38a or 38b on F					11.					

Sales of Business Property

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

OMB No. 1545-0184

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

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

Attachment Sequence No. **27**

	ne(s) shown on return	Total Forms	Filed = 3,117,90	00		Identifying n	umbe	r
1	Enter the gross proceeds substitute statement) that						1	
Pa	Sales or Exchain Than Casualty						sions	From Other
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 of basis, plu improvements expense of s	s and	(g) Gain or (loss) Subtract (f) from th sum of (d) and (e)
								2,215,401
3	Gain, if any, from Form 468	84, line 39					3	7,522
4	Section 1231 gain from ins	stallment sales from	Form 6252, line 26	6 or 37			4	228,481
5	Section 1231 gain or (loss)	from like-kind exch	anges from Form	8824			5	3,854
6	Gain, if any, from line 32, fr	rom other than casu	alty or theft				6	404,210
7	Combine lines 2 through 6	. Enter the gain or (I	oss) here and on t	he appropriate line a	as follows:		7	2,694,116
	Partnerships (except ele instructions for Form 1065	cting large partne , Schedule K, line 10	rships) and S co 0, or Form 1120S,	rporations. Repor Schedule K, line 9.	t the gain or (loss) Skip lines 8, 9, 11, a	following the nd 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 12 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 p	orior years (see ins	tructions)			8	245,385
9	Subtract line 8 from line 7.	If zero or less, ente	r -0 If line 9 is ze	ero, enter the gain fro	om line 7 on line 12 l	pelow. If line		
	9 is more than zero, enter							
	capital gain on the Schedu						9	136,609
D	rt II Ordinary Gains	and Losses (s	aa inetructione	.)				
				<u>, </u>				
	Ordinary gains and losses			<u>, </u>	1 1 year or less):	1		
				<u>, </u>	1 1 year or less):			
				<u>, </u>	1 1 year or less):			
				<u>, </u>	1 1 year or less):			
10	Ordinary gains and losses	not included on line	s 11 through 16 (ir	nclude property held				430,174
10	Ordinary gains and losses Loss, if any, from line 7.	not included on line	s 11 through 16 (ir	nclude property held			11	(1,074,112
10 11 12	Ordinary gains and losses Loss, if any, from line 7. Gain, if any, from line 7 or a	not included on line	s 11 through 16 (in	nclude property held			12	(1,074,112 245,385
11 11 12	Coordinary gains and losses Loss, if any, from line 7. Gain, if any, from line 7 or Gain, if any, from line 31	not included on line	s 11 through 16 (in	nclude property held			12 13	(1,074,112 245,385 473,911
110 111 112 113 114	Loss, if any, from line 7. Gain, if any, from line 7 or Gain, if any, from line 31 Net gain or (loss) from Form	amount from line 8,	s 11 through 16 (in	nclude property held			12 13 14	(1,074,112 245,385 473,911 14,065
11 11 12 13 14	Loss, if any, from line 7. Gain, if any, from line 7 or Gain, if any, from line 31 Net gain or (loss) from Forr Ordinary gain from installm	not included on line	s 11 through 16 (in	nclude property held			12 13 14 15	(1,074,112 245,385 473,911 14,065 573
11 11 12 13 14 15	Loss, if any, from line 7. Gain, if any, from line 7 or Gain, if any, from line 31 Net gain or (loss) from Forr Ordinary gain from installm Ordinary gain or (loss) from	not included on line	s 11 through 16 (in	nclude property held			12 13 14 15 16	(1,074,112 245,385 473,911 14,065 573 1,719
11 11 12 13 14 15 16 17	Loss, if any, from line 7. Gain, if any, from line 7 or Gain, if any, from line 31 Net gain or (loss) from Forr Ordinary gain from installm Ordinary gain or (loss) from Combine lines 10 through For all except individual re	amount from line 8,	s 11 through 16 (in	nclude property held			12 13 14 15	(1,074,112 245,385 473,911 14,065 573
11 12 13 14 15 16 17 18	Loss, if any, from line 7. Gain, if any, from line 7 or a Gain, if any, from line 31 Net gain or (loss) from Form Ordinary gain from installm Ordinary gain or (loss) from Combine lines 10 through For all except individual reand b below. For individual	amount from line 8,	s 11 through 16 (in	nclude property held	ne of your return and		12 13 14 15 16	(1,074,112 245,385 473,911 14,065 573 1,719
11 12 13 14 15 16 17 18	Loss, if any, from line 7. Gain, if any, from line 7 or Gain, if any, from line 31 Net gain or (loss) from Forr Ordinary gain from installm Ordinary gain or (loss) from Combine lines 10 through For all except individual re and b below. For individual at If the loss on line 11 includes	amount from line 8,	s 11 through 16 (in section of the s	nclude property held	ne of your return and	nter the part	12 13 14 15 16	(1,074,112 245,385 473,911 14,065 573 1,719
11 12 13 14 15 16 17 18	Loss, if any, from line 7. Gain, if any, from line 7 or a Gain, if any, from line 31 Net gain or (loss) from Form Ordinary gain from installm Ordinary gain or (loss) from Combine lines 10 through For all except individual reand b below. For individual	amount from line 8,	s 11 through 16 (in section 11 through 16 (in section 12 through 16 (in section 12 through 16 (in section 17 through 16 through 17 through 17 through 18 t	nclude property held	ne of your return and	inter the part	12 13 14 15 16	(1,074,112 245,385 473,911 14,065 573 1,719

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form **4797** (2012)

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

Sales of Business Property

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

OMB No. 1545-0184

Department of the Treasury Internal Revenue Service

► Attach to your tax return. ▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797. Attachment Sequence No. **27**

INGIII	e(3) Shown on return		Total Forms F	iled = 3,117,900		identifying i	iumbe		
1	Enter the gross proceeds substitute statement) that			•	* *	,	1		
Pa	Sales or Exchan						sions	From Other	
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 or basis, plu improvements expense of s	s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
								81,172,628	
3	Gain, if any, from Form 468	4, line 39					3	204,301	
4	Section 1231 gain from inst	allment sales from	Form 6252, line 2	6 or 37			4	6,468,963	
5	Section 1231 gain or (loss) to	from like-kind exch	anges from Form	8824			5	862,200	
6	Gain, if any, from line 32, from	om other than casu	alty or theft				6	29,488,376	
7	Combine lines 2 through 6.	,	· · · · · · · · · · · · · · · · · · ·				7	118,196,468	
	Partnerships (except elec	ting large partne	rships) and S co	rporations. Report	t the gain or (loss) f	ollowing 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 p	orior years (see ins	tructions)			8	13,054,513	
9	Subtract line 8 from line 7. I 9 is more than zero, enter capital gain on the Schedule	the amount from	line 8 on line 12 b	pelow and enter the	gain from line 9 as	a long-term	9	33,822,655	
Par									
10	Ordinary gains and losses n	ot included on line	s 11 through 16 (ir	nclude property held	1 year or less):				
								6,900,410	
11	Loss, if any, from line 7.						11	(26,340,669)	
12	Gain, if any, from line 7 or a						12	3,448,249 7,148,754	
13							13		
14 15	Net gain or (loss) from Form Ordinary gain from installment						14 15	-189,467 32,664	
16	Ordinary gain or (loss) from		· · · · · · · · · · · · · · · · · · ·				16	29,950	
17	Combine lines 10 through 1	· ·					17	-8,970,109	
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip line						I skip lines a			
and b below. For individual returns, complete lines a and b below:									
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property									
used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a	*		
b	Redetermine the gain or (los	·					18b	-8,748,000	
For Panerwork Reduction Act Notice see senarate instructions Cot No. 130961								Form 4797 (2012)	

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

Form 4797 (2012) Page **2**

(see instructions) 9 (a) Description of section 1245, 1250, 1252, 1254, or 1255	5 prone	rtv:			(b) Date acqui	yr.) day, yr.)			
(a) Decemplies of decement 12 to, 1200, 1201, 1201, 1201,	у рі оро				(mo., day, yr	·.)	day, yr.)		
A									
B									
<u>C</u>									
D									
These columns relate to the properties on lines 19A through 19D.		Property A	Property	В	Property	С	Property D		
Gross sales price (Note: See line 1 before completing.) .	20								
Cost or other basis plus expense of sale	21								
Depreciation (or depletion) allowed or allowable	22								
Adjusted basis. Subtract line 22 from line 21	23								
Total gain. Subtract line 23 from line 20	24								
If section 1245 property:									
a Depreciation allowed or allowable from line 22	25a	100.070							
b Enter the smaller of line 24 or 25a	25b	496,672							
If section 1250 property: If straight line depreciation was used,									
enter -0- on line 26g, except for a corporation subject to section 291.	_								
a Additional depreciation after 1975 (see instructions) .	26a								
b Applicable percentage multiplied by the smaller of line	00:								
24 or line 26a (see instructions)	26b								
c Subtract line 26a from line 24. If residential rental property	00								
or line 24 is not more than line 26a, skip lines 26d and 26e	26c								
d Additional depreciation after 1969 and before 1976.	26d								
e Enter the smaller of line 26c or 26d	26e								
f Section 291 amount (corporations only)	26f								
g Add lines 26b, 26e, and 26f	26g	11,484							
If section 1252 property: Skip this section if you did not									
dispose of farmland or if this form is being completed for a									
partnership (other than an electing large partnership).	07-								
a Soil, water, and land clearing expenses	27a								
 b Line 27a multiplied by applicable percentage (see instructions) c Enter the smaller of line 24 or 27b 	27b	0							
	27c	0							
If section 1254 property:									
a Intangible drilling and development costs, expenditures									
for development of mines and other natural deposits,									
mining exploration costs, and depletion (see instructions)	28a								
b Enter the smaller of line 24 or 28a	28b	2,320							
If section 1255 property:	200	2,020							
a Applicable percentage of payments excluded from									
income under section 126 (see instructions)	29a								
b Enter the smaller of line 24 or 29a (see instructions) .	29b	*							
ummary of Part III Gains. Complete property colum		through D through	ah line 29b b	efore	aoina to line	e 30.			
		o a g o a s	j = = = = =		999 19				
Total gains for all properties. Add property columns A thro	uah D.	line 24				30	711,127		
Add property columns A through D, lines 25b, 26g, 27c, 28					H	31	474,889		
Subtract line 31 from line 30. Enter the portion from casu						-	,		
•	•				.	32	405,312		
Recapture Amounts Under Sections 17 (see instructions)						50%	or Less		
((a) Section	1	(b) Section		
					179		280F(b)(2)		
Section 179 expense deduction or depreciation allowable	in prior	vears		33					
Recomputed depreciation (see instructions)		•		34					
Recapture amount. Subtract line 34 from line 33. See the in				35					

Form **4797** (2012)

 $[\]ensuremath{^{\star}}$ Data not shown because of the small number of sample returns on which it is based.

Form 4797 (2012) Page **2**

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	5 prope	erty:			(b) Date acqu (mo., day, y		(c) Date sold (mo., day, yr.)	
Α									
B									
C									
D									
	These columns relate to the properties on lines 19A through 19D	. ▶	Property A	Property	В	Property	С	Property D	
20	Gross sales price (Note: See line 1 before completing.) .	20							
21	Cost or other basis plus expense of sale	21							
22	Depreciation (or depletion) allowed or allowable	22							
23	Adjusted basis. Subtract line 22 from line 21	23							
24	Total gain. Subtract line 23 from line 20	04							
25	If section 1245 property:	24							
	Depreciation allowed or allowable from line 22	25a							
	Enter the smaller of line 24 or 25a	25b	7,035,832						
26	If section 1250 property: If straight line depreciation was used.	200	7,000,002						
	enter -0- on line 26g, except for a corporation subject to section 291.								
а	Additional depreciation after 1975 (see instructions) .	26a							
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b							
С	Subtract line 26a from line 24. If residential rental property								
	or line 24 is not more than line 26a, skip lines 26d and 26e								
d	Additional depreciation after 1969 and before 1976.								
е	Enter the smaller of line 26c or 26d								
	Section 291 amount (corporations only)								
<u>g</u>	Add lines 26b, 26e, and 26f	26g	141,581						
	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). Soil, water, and land clearing expenses	27a							
	Line 27a multiplied by applicable percentage (see instructions) Enter the smaller of line 24 or 27b	27b 27c	0						
28	If section 1254 property:	210							
	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a							
b	Enter the smaller of line 24 or 28a	28b	301,983						
29	If section 1255 property:								
а	Applicable percentage of payments excluded from	20-							
h	income under section 126 (see instructions) Enter the smaller of line 24 or 29a (see instructions) .	29a 29b	*						
	nmary of Part III Gains. Complete property colum		through D through	h line 29b b	efor	e aoina to lin	ne 30.		
						<u> </u>			
30 31	Total gains for all properties. Add property columns A thro Add property columns A through D, lines 25b, 26g, 27c, 26	_					30 31	36,689,429 7,148,755	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from									
Par	other than casualty or theft on Form 4797, line 6								
rai	(see instructions)	3 and	1 2001 (D)(2) WN	en busines	5 US	-			
						(a) Section 179	on	(b) Section 280F(b)(2)	
33	Section 179 expense deduction or depreciation allowable				33				
34	Recomputed depreciation (see instructions)				34				
35	Recapture amount. Subtract line 34 from line 33. See the i	instruct	ions for where to re	port	35				

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Department of the Treasury Internal Revenue Service (99)

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax) ► Attach to Form 1040 or Form 1040NR.

▶ Information about Form 4835 and its instructions is at www.irs.gov/form4835.

OMB No. 1545-0074 Attachment Sequence No. **37**

Name(s) shown on tax return						<u> </u>	Your	soci	al security	number	<u></u>
								Emple	oyer	ID number	(EIN), if a	any
		Total F	Forms Filed = 600),245				ľ				1
Α	Did you actively participate in th	ne oper	ation of this farm	durir	ng 2012	(see ins	structions)?			. [Yes	No
Part	Gross Farm Rental Inc	ome-	-Based on Pro	duct	t ion. Ir	nclude	amounts converte	ed to	cas	h or the	equiva	alent.
1	Income from production of lives	tock, p	oroduce, grains, a			os			1	281	,830	
2 a	Cooperative distributions (Form				4,772		2b Taxable amount	_	2b			
3a		ural program payments (see instructions) 3a 268,641 3b Taxable amount			3	3b	261	,265				
4	Commodity Credit Corporation (CCC) loans (see instructions): CCC loans reported under election								*			
a							1a					
b	Crop insurance proceeds and fe			mont		otruotio		-	1c			+
5 a	Amount received in 2012				5,858		5b Taxable amount		5b	33	382	
C	If election to defer to 2013 is att					unt def	ferred from 2011	`	5d	- 00,	502	_
6	Other income, including federal								6	241	,279	+
7	Gross farm rental income. Ad	ld amo	unts in the right	colun	nn for li	nes 1 th	nrough 6. Enter the					+
	total here and on Schedule E (F	orm 10	40), line 42					. [7	549	,052	
Part	II Expenses – Farm Rent	al Pro	perty. Do not	inclu	de pers	sonal o	r living expenses.					
8	Car and truck expenses (see				21	Pensi	on and profit-					1
	Schedule F (Form 1040)						ng plans	2	21		*	
	instructions). Also attach Form 4562	8	59,801		22	Rent o	or lease:					
9	Chemicals	9	88,766		а		les, machinery, and					
10	Conservation expenses (see						ment (see					
	instructions)	10	9,695				ctions)		2a			
11	Custom hire (machine work) .	11	58,175	1	b		(land, animals, etc.)	_	2b	400	454	
12	Depreciation and section 179				23		rs and maintenance	-	23		,151 442	
	expense deduction not claimed elsewhere	12	185,653		24		s and plants	_	24	04,		
13	Employee benefit programs other	12	100,000		25 26	_	ge and warehousing ies	_	25 26	87	711	+
13	than on line 21 (see Schedule F				27		6		27		,577	+
	(Form 1040) instructions)	13	36		28		es	_	28		,	
14	Feed	14	17,257		29		nary, breeding,					
15	Fertilizers and lime	15	120,460		1		nedicine	2	29			
16	Freight and trucking	16			30	Other	expenses					
17	Gasoline, fuel, and oil	17	105,381			(speci	ify):					
18	Insurance (other than health).	18	253,079		а				0a			
19	Interest:	1.5	50.004		b				0b			
a	Mortgage (paid to banks, etc.)	19a	50,084	-	C				0c			
b	Other	19b	31,238	\vdash	d				0d			_
20	Labor hired (less employment credits) (see Schedule F (Form				e				0e 80f			+
	1040) instructions)	20	19,551		,			. —	0g			+
31	Total expenses. Add lines 8 thr			ons)	<u> </u>				31	485	.600	+
32	Net farm rental income or (loss									100		+
	and on Schedule E (Form 1040),								32	559	,226	
33	Did you receive an applicable subsidy in 2012? (see instructions)					33		☐ No				
34) 3	4a [All inve	stment is a	at risk.		
	(see instructions)					∫ _3	4b [Some inv	estment is r	not at risk		
С	You may have to complete For box you checked (see instruction	ons). If	you checked bo	ox 34k	o, you n	nust co	mplete Form 6198					
	before going to Form 8582. In (Form 1040), line 40						and on Schedule E	2	10	100	142	

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

Department of the Treasury

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.

OMB No. 1545-0074 Attachment

) shown on tax return		out only 4000 di		.51.401.0		. www.ii 3.gov/10/11140	Your so	cial securi	ty number		
		Total	Forms Filed = 60	0 245				Employe	er ID numbe	er (EIN), if	any	
					2012	(acc in	otructions)?					
<u>A</u>	Did you actively participate in th						<u> </u>			Yes	∐ No_	
Part	Gross Farm Rental Inc	ome-	Based on Pr	oduc	tion. In	clude	amounts converte	ed to ca	sh or th	e equiva	alent.	
1	Income from production of lives	tock,	produce, grains,	and of	ther crop	os		1	7,02	21,137		
2a	Cooperative distributions (Form(,	· ·		3,198		2b Taxable amount	2b				
3a	Agricultural program payments (s		· ·		9,895		3b Taxable amount	3b	86	7,191		
4	Commodity Credit Corporation				s):					*		
a	CCC loans reported under elect				*		4c Taxable amount	4a				
b 5	CCC loans forfeited Crop insurance proceeds and fe							4c			+	
5 а	Amount received in 2012				s (see iii 8,888		5b Taxable amount	5b	26	1,350		
C	If election to defer to 2013 is att					unt de	ferred from 2011	5d		1,000		
6	Other income, including federal							6	_	11,497		
7	Gross farm rental income. Ad	d amo	ounts in the righ	t colur	nn for lii	nes 1 t	hrough 6. Enter the					
	total here and on Schedule E (Fo	orm 10	040), line 42					7	12,0	84,240		
Part	II Expenses – Farm Rent	al Pro	operty. Do not	t inclu	de pers	onal c	or living expenses.					
8	Car and truck expenses (see				21		ion and profit-					
	Schedule F (Form 1040)							ng plans	21		*	
	instructions). Also attach Form 4562	8	71,483		22		or lease:					
9	Chemicals	9	293,486		а		cles, machinery, and					
10	Conservation expenses (see instructions)	40	40,097				oment (see uctions)	00-				
11	Custom hire (machine work) .	10	157,098		b		r (land, animals, etc.)	22a				
12	Depreciation and section 179	11	137,090		23		irs and maintenance	23		7,734	+-	
12	expense deduction not				24		s and plants	24		9,106		
	claimed elsewhere	12	977,375		25		ge and warehousing	25		,,,,,,		
13	Employee benefit programs other				26		lies	26	11:	5,013		
	than on line 21 (see Schedule F				27		s	27	90:	2,921		
	(Form 1040) instructions)	13	263		28		es	28				
14	Feed	14	73,856		29		inary, breeding,					
15	Fertilizers and lime	15	711,831				nedicine	29				
16	Freight and trucking	16	400 770		30		r expenses					
17	Gasoline, fuel, and oil	17	168,778			(spec	ary).	20-				
18 19	Insurance (other than health). Interest:	18	352,551		_ a b			30a				
a	Mortgage (paid to banks, etc.)	19a	290,316		C			300				
b	Other	19b	173,914		d			300				
20	Labor hired (less employment				е			30e	,			
	credits) (see Schedule F (Form				f			301				
	1040) instructions)	20	52,170		g			300	ı			
31	Total expenses. Add lines 8 thr							31	6,22	25,919		
32										0.004		
20	and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34.						32		58,321			
33 34							33) 34 <i>a</i>		☐ No estment is	at riols		
0-7	(see instructions)					348 34b		estment is				
С	You may have to complete For			our d	eductible	ء امعه	regardless of which		Some ii	TOOLINGTIC IS	not at not.	
	box you checked (see instruction											
	before going to Form 8582. In e											
	(Form 1040), line 40 Nondeductible loss (+)/suspended loss carryover (-) = -48,7							340	64	8.047		

Investment Interest Expense Deduction

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

Attach to your tax return.

OMB No. 1545-0191

2012

Attachment
Sequence No. 51

Department of the Treasury Internal Revenue Service (99)

Identifying number Name(s) shown on return Total Forms Filed = 1,953,077 Part I **Total Investment Interest Expense** Investment interest expense paid or accrued in 2012 (see instructions) 1 1,415,632 2 Disallowed investment interest expense from 2011 Form 4952, line 7 2 972,265 Total investment interest expense. Add lines 1 and 2 3 3 1,928,165 Part II **Net Investment Income** Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) . . . 4a 1,777,341 **b** Qualified dividends included on line 4a 4b 1,447,780 1,700,809 **d** Net gain from the disposition of property held for investment . . . 4d 650,296 Enter the smaller of line 4d or your net capital gain from the 593,661 disposition of property held for investment (see instructions) 311,222 f Enter the amount from lines 4b and 4e that you elect to include in investment income (see 215,920 4g Investment income. Add lines 4c, 4f, and 4g 1,740,624 4h Investment expenses (see instructions) 5 725,489 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-6 1,553,819 Part III **Investment Interest Expense Deduction** Disallowed investment interest expense to be carried forward to 2013. Subtract line 6 from 1,017,125 7

Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions .

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2012)

1,528,907

8

Department of the Treasury Internal Revenue Service (99)

Investment Interest Expense Deduction

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

► Attach to your tax return.

OMB No. 1545-0191

2012

Attachment
Sequence No. 51

Name(s) shown on return Identifying number Total Forms Filed = 1,953,077 Part I **Total Investment Interest Expense** 1 Investment interest expense paid or accrued in 2012 (see instructions) 21,644,834 2 Disallowed investment interest expense from 2011 Form 4952, line 7 2 31,609,213 Total investment interest expense. Add lines 1 and 2. 3 3 53,254,047 Part II **Net Investment Income** Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) . . . 4a 163,981,802 4b 87,516,497 76.465.305 4c **d** Net gain from the disposition of property held for investment . . . 4d 284,923,986 Enter the **smaller** of line 4d or your net capital gain from the 261,658,370 disposition of property held for investment (see instructions) 23,265,617 Enter the amount from lines 4b and 4e that you elect to include in investment income (see 3,687,645 4g 103,418,567 4h 5 15,979,912 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-6 6 90,128,975 Part III **Investment Interest Expense Deduction** Disallowed investment interest expense to be carried forward to 2013. Subtract line 6 from 32,745,930 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions . 20,508,117 8 Form **4952** (2012) For Paperwork Reduction Act Notice, see page 4. Cat. No. 13177Y

Department of the Treasury Internal Revenue Service (99) **Tax on Lump-Sum Distributions**

(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Information about Form 4972 and its instructions is available at www.irs.gov/form4972.

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

OMB No. 1545-0193

2012
Attachment
Sequence No. 28

Name of recipient of distribution

Total Forms Filed = 7,695

Identifying number

Part I	Complete this part to see if you can use Form 4972						
	this a distribution of a plan participant's entire balance (excluding deductible voluntary	amployee		Yes	No		
	butions and certain forfeited amounts) from all of an employer's qualified plans of one kind						
	-sharing, or stock bonus)? If "No," do not use this form		1				
	ou roll over any part of the distribution? If "Yes," do not use this form		2				
	his distribution paid to you as a beneficiary of a plan participant who was born before January		3				
	you (a) a plan participant who received this distribution, (b) born before January 2, 1936, a						
	ipant in the plan for at least 5 years before the year of the distribution?		4				
	answered "No" to both questions 3 and 4, do not use this form.		•				
-	ou use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do no	tuse this					
	for a 2012 distribution from your own plan		5a				
	are receiving this distribution as a beneficiary of a plan participant who died, did you use Fo		- Ou				
-	previous distribution received for that participant after 1986? If "Yes," do not use the form						
	pution		5b				
	Complete this part to choose the 20% capital gain election (see instructions)						
	al gain part from Form 1099-R, box 3	6	39				
	oly line 6 by 20% (.20)	7					
	also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on						
	1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.						
Part III	Complete this part to choose the 10-year tax option (see instructions)						
8 Enter	the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the						
amou	nt from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable						
incom	ne) see instructions	8	7,656				
9 Death	benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 .	9	*				
11 Curre	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0						
	ted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines						
	rough 16, enter this amount on line 17, and go to line 18	12	7,656				
	oly line 12 by 50% (.50), but do not enter more than \$10,000 13	-					
	act \$20,000 from line 12. If line 12 is						
	00 or less, enter -0						
	oly line 14 by 20% (.20)	40	- 040				
	num distribution allowance. Subtract line 15 from line 13		7,616				
	act line 16 from line 12	17	*				
	al estate tax attributable to lump-sum distribution	18 19					
	e line 11 by line 12 and enter the result as a decimal (rounded to at	19					
	three places)						
	oly line 16 by the decimal on line 20	-					
	act line 21 from line 11	-					
	oly line 19 by 10% (.10)	23					
	19, and go to line 30	25					
	oly line 22 by 10% (.10)						
-	on amount on line 26. Use the Tax Rate Schedule in the						
	ctions						
	oly line 27 by ten (10)	28					
	act line 28 from line 25. Multiple recipients see instructions	29	7,656				
	on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form						
1040,	line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies	30	7,695				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2012)

Department of the Treasury Internal Revenue Service (99)

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Information about Form 4972 and its instructions is available at www.irs.gov/form4972.

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

OMB No. 1545-0193

2012

Attachment
Sequence No. 28

Name of recipient of distribution

Total Forms Filed = 7,695

Identifying number

Part	Complete this part to see if you can use Form 4972							
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary e	emplovee	,	Yes	No			
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind							
	profit-sharing, or stock bonus)? If "No," do not use this form		1					
2	Did you roll over any part of the distribution? If "Yes," do not use this form		2					
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January	2, 1936?	3					
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, a	and (c) a	ı					
	participant in the plan for at least 5 years before the year of the distribution?		4					
	If you answered "No" to both questions 3 and 4, do not use this form.							
5 a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not	use this	s					
	form for a 2012 distribution from your own plan		5a					
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Fo							
	for a previous distribution received for that participant after 1986? If "Yes," do not use the form							
	distribution		5b					
Part			*					
6	Capital gain part from Form 1099-R, box 3	6	^					
7	Multiply line 6 by 20% (.20)	7						
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on							
Dort	Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies. Complete this part to choose the 10-year tax option (see instructions)							
Part								
8	Enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the							
	amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions	8	117,53	3				
Q	9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . 9							
10 Total taxable amount. Subtract line 9 from line 8								
11								
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines		0					
12	13 through 16, enter this amount on line 17, and go to line 18	12	117,23	2				
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000 13							
14	Subtract \$20,000 from line 12. If line 12 is							
• •	\$20,000 or less, enter -0							
15	Multiply line 14 by 20% (.20)							
16	Minimum distribution allowance. Subtract line 15 from line 13	16	29,767	7				
17	Subtract line 16 from line 12	17						
18	Federal estate tax attributable to lump-sum distribution	18	*					
19	Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19						
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at							
	least three places)							
21	Multiply line 16 by the decimal on line 20							
22	Subtract line 21 from line 11							
23	Multiply line 19 by 10% (.10)	23						
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	1,057					
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on	05						
00	line 29, and go to line 30	25						
26	Multiply line 22 by 10% (.10)							
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions							
20		20						
28 29	Multiply line 27 by ten (10)	28	10.57	2				
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form	29	10,57					
30	1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies	30	11,11	7				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2012)

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

5329

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

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Attachment Sequence No. **29**

Department of the Treasury Internal Revenue Service (99) ▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.

Name o	f individual subject to additional t	ax. If married filing jointly, see instructions.			Your so	cial securi	ty numb	er
		Total Forms F	iled = 2,320,13	31				
		Home address (number and street), or P.O. bo				A	Apt. no.	
lf You	Your Address Only Are Filing This by Itself and Not	City, town or post office, state, and ZIP code. the spaces below (see instructions).	If you have a forei	gn address, also complete	If this is	an amen	ded	
	Your Tax Return				return,	check her	e ►	
	,	Foreign country name	Foreign provinc	e/state/county	Foreign	postal code)	
	1040NR, line 56, without fi	10% tax on early distributions, you r iling Form 5329. See the instructions					O, line	58, or
Par	Complete this part if y IRA) or modified endomay also have to com	Early Distributions you took a taxable distribution before y wment contract (unless you are reportir plete this part to indicate that you qual butions (see instructions).	na this tax dire	ctly on Form 1040 or Fo	rm 1040	NR-see	above	e). You
1	Early distributions include	ed in income. For Roth IRA distributio	ns, see instru	ctions	1	1,706,	380	
2	Early distributions include	ed on line 1 that are not subject to the	additional tax	k (see instructions).				
	Enter the appropriate exc	ception number from the instructions:			2	791,3	396	
3	Amount subject to additional tax. Subtract line 2 from line 1				3	1,229,	552	
4	·					1,205,	,886	
	Caution: If any part of th	ne amount on line 3 was a distribution	n from a SIMF	LE IRA, you may have				
	to include 25% of that an	mount on line 4 instead of 10% (see in	structions).					
Part	II Additional Tax on	Certain Distributions From Edu	cation Acco	unts	•			
		f you included an amount in incom count (ESA) or a qualified tuition prog		1040 or Form 1040NF	R, line 2	21, from	a Cov	/erdell
5	Distributions included in	income from Coverdell ESAs and QTF	os		5	143,8	305	
6	Distributions included on	line 5 that are not subject to the addi	tional tax (see	instructions)	6			
7		onal tax. Subtract line 6 from line 5 .	,	,	7	111,5	65	
8		(.10) of line 7. Include this amount on Forn			8	109,1	154	
Part	III Additional Tax on	Excess Contributions to Traditi	onal IRAs					
	Complete this part if 17 of your 2011 Form	you contributed more to your tradition 5329.	nal IRAs for 2	012 than is allowable o	or you h	ad an an	nount o	on line
9	Enter your excess contribut	ions from line 16 of your 2011 Form 5329	(see instruction	s). If zero, go to line 15.	9			
10	•	contributions for 2012 are less tribution, see instructions. Otherwise,	, ,	0				
11	2012 traditional IRA distr	ibutions included in income (see instr	uctions) . 1	1				
12	2012 distributions of prio	or year excess contributions (see instru	uctions) . 1	2				
13	Add lines 10, 11, and 12	`	,		13			
14	Prior year excess contrib	outions. Subtract line 13 from line 9. If		enter -0	14			
15	Telephone in the contract of t	2012 (see instructions)			15			
16	Total excess contribution	,			16	28,7	40	
17	Additional tax. Enter 6% (.06	6) of the smaller of line 16 or the value of ye	our traditional IR	As on December 31, 2012				
		made in 2013). Include this amount on For			17	21,9	26	
Part	IV Additional Tax on	Excess Contributions to Roth II	RAs					
	Complete this part if you	contributed more to your Roth IRAs for 2012	2 than is allowab	le or vou had an amount o	n line 25	of vour 20	11 Form	า 5329.
18		tions from line 24 of your 2011 Form 5329			18	36,5		
19	If your Roth IRA contrib	outions for 2012 are less than your	maximum			,		
		ee instructions. Otherwise, enter -0		9				
20		our Roth IRAs (see instructions)		0 7,427				
21	•			-	21			
22		outions. Subtract line 21 from line 18. I	f zero or less.	enter -0	22			
23	•	2012 (see instructions)			23	33,8	04	
24 Total excess contributions. Add lines 22 and 23					24	49,7		t
25		06) of the smaller of line 24 or the value of				.0,1		\vdash
		made in 2013). Include this amount on For			25	41,4	.00	

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

► Attach to Form 1040 or Form 1040NR.

Department of the Treasury Internal Revenue Service (99) ► Information about Form

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

OMB No. 1545-0074

Attachment Sequence No. **29**

varne o	i individual subject to additional t	tax. If married filing jointly, see instructions.	20.131	four so	ociai security numb	per
		Total Forms Filed = 2,32 Home address (number and street), or P.O. b	<u> </u>		Ant no	
		Home address (number and street), or P.O. b	ook ii maii is not delivered to your nome		Apt. no.	
Fill in	Your Address Only	City town or post office state and ZIP code	e. If you have a foreign address, also complete			
	Are Filing This	the spaces below (see instructions).	. If you have a foreign address, also complete			
	by Itself and Not				s an amended check here ►	
With '	Your Tax Return	Foreign country name	Foreign province/state/county		postal code	
		l	- Croigh province, state, sealing	. o.o.g	pootal oodo	
£		100/ 100 00 000 000 000 000		L	10.40 line	
		10% tax on early distributions, you filing Form 5329. See the instructions				58, or
Part		Early Distributions	1011 OTH 1040, line 30, Or 1011 OTH	1 10401111,	iii le 30.	
T GIT		you took a taxable distribution before	vou reached age 59½ from a qualit	ied retiren	nent plan (includ	ding an
	IRA) or modified endo	wment contract (unless you are report	ing this tax directly on Form 1040 or	Form 104	0NR-see above	e). You
		nplete this part to indicate that you qualibutions (see instructions).	alify for an exception to the additiona	al tax on e	arly distributions	s or for
1		led in income. For Roth IRA distributi	ons see instructions	. 1	22,819,432	
2		led on line 1 that are not subject to the		· ·	22,010,402	+
_	•	ception number from the instructions	· · · · · · · · · · · · · · · · · · ·	. 2	7,659,135	
3	Amount subject to additi		15,160,297			
4	Additional tax. Enter 10%		1,526,507			
		he amount on line 3 was a distribution			1,020,007	_
	to include 25% of that an					
Part		Certain Distributions From Ed	<u> </u>			
	_	if you included an amount in incor		NR line	21 from a Co	verdell
		count (ESA) or a qualified tuition pro		1111, 11110	21, 110111 & 00	vordon
5	<u>~</u>	income from Coverdell ESAs and Q7		. 5	241,919	
6		ditional tax (see instructions)	. 6	,		
7		ional tax. Subtract line 6 from line 5	,		201,906	
8	Additional tax. Enter 10%	(.10) of line 7. Include this amount on For	rm 1040, line 58, or Form 1040NR, line	56 8	20,199	
Part	III Additional Tax on	Excess Contributions to Tradi	tional IRAs			
	Complete this part if	you contributed more to your tradition	onal IRAs for 2012 than is allowabl	e or you h	nad an amount	on line
	17 of your 2011 Form	1 5329.				
9	Enter your excess contribut	tions from line 16 of your 2011 Form 532	9 (see instructions). If zero, go to line 15	5. 9		
10	If your traditional IRA	contributions for 2012 are less	than your			
		tribution, see instructions. Otherwise				
11		ributions included in income (see inst				
12	2012 distributions of price	or year excess contributions (see inst	ructions) . 12			
13	* *			. 13		
14	-	butions. Subtract line 13 from line 9. I		. 14		
15		2012 (see instructions)			007.007	
16		ns. Add lines 14 and 15			267,997	
17		(6) of the smaller of line 16 or the value of			0.004	
Dout		s made in 2013). Include this amount on Fo		6. 17	8,234	
Part		Excess Contributions to Roth		. " 05		5000
40		contributed more to your Roth IRAs for 20				n 5329.
18		tions from line 24 of your 2011 Form 532		23 18	131,843	_
19		outions for 2012 are less than your				
20		ee instructions. Otherwise, enter -0-your Roth IRAs (see instructions) .				
20				. 21		
21 22		outions. Subtract line 21 from line 18.				
23	•	2012 (see instructions)			120 470	
23 24		ns. Add lines 22 and 23			130,479	
24 25		ns. Add lines 22 and 23			174,914	
25		s made in 2013). Include this amount on Fo			9.110	

Form 5329 (2012)

Part V Additional Tax on Excess Contributions to Coverdell ESAs

ı aı t				to your Coverdell ESAs for 2012 v	voro moro tha	a io allow	abla or	vou had an a	mount
			ur 2011 Form 5329.	to your coverden ESAS for 2012 v	vere more mai	i is allow	able of	you nau an a	amount
26				your 2011 Form 5329 (see instruction	ns). If zero, go t	o line 31	26		
27				s for 2012 were less than the					
				uctions. Otherwise, enter -0-	7				
28	2012	distributions fr	rom your Coverdell ESA	As (see instructions) 28	3				
29		ines 27 and 28					29		
30		•		ne 29 from line 26. If zero or less, o			30		
31				ions)			31		
32				nd 31			32	0	
33				aller of line 32 or the value of yo					
				ributions made in 2013). Include			00		
Part	1040,	dditional Ta	y on Exace Contrib	outions to Archer MSAs			33	0	
rarı				oyer contributed more to your Arch	ner MSAs for 2	0012 than	رماله وزر	wahle or you	had an
	ar	mount on line 4	41 of your 2011 Form 5	329.			1 13 4110	wable of you	- au
34			•	your 2011 Form 5329 (see instruction	s). If zero, go to	line 39	34		
35				for 2012 are less than the	_				
			·	uctions. Otherwise, enter -0-			_		
36			•	from Form 8853, line 8 3 6			07		ŀ
37		ines 35 and 36		ne 37 from line 34. If zero or less, o			37		+
38 39		•		ions)			39		
40			•	nd 39			40	8,378	
41				aller of line 40 or the value of y			10	0,070	
••				ributions made in 2013). Include					
				<u></u>			41	3,803	
Part	Co al	omplete this p lowable or you	part if you, someone on had an amount on line	n your behalf, or your employer 49 of your 2011 Form 5329.	contributed m	ore to y		As for 2012	than is
42				of your 2011 Form 5329. If zero, o	go to line 47	 i	42		
43				e are less than the maximum herwise, enter -0 43	,				
44				rm 8889, line 16 44			-		
45		ines 43 and 44			-		45		
46	Prior	vear excess co		ne 45 from line 42. If zero or less,			46		
47				ions)			47		
48	Total	excess contrib	outions. Add lines 46 ar	nd 47			48	302,743	
49				of line 48 or the value of your HSAs					
			,	ude this amount on Form 1040, line 58,		-	49	193,262	
Part \				ulation in Qualified Retireme ive the minimum required distribut				ent plan.	
50		· ·	• •	e instructions)		-	50	· · · · · · · · · · · · · · · · · · ·	
51		-					51		
52			m line 50. If zero or less				52	6,601	
53	Additi	onal tax. Enter		de this amount on Form 1040, line 58,			53	8,612	
Are F	iling Th	only If You nis Form by ot With Your	Under penalties of perjury, knowledge and belief, it is tr preparer has any knowledge Your signature	I declare that I have examined this form, ue, correct, and complete. Declaration of pr	including accom eparer (other than	panying att taxpayer) is	achments s based o	s, and to the be n all information	est of my of which
		Print/Type prepar	9	Preparer's signature	Date			PTIN	
Paid		21 1 1					ieck 🔲 If-employe	if	
	arer	Firm's name	•	1		Firm's EIN			
use	Only	Firm's address				Phone no			

121 2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars) Form 5329 (2012) Page 2 Part V Additional Tax on Excess Contributions to Coverdell ESAs Complete this part if the contributions to your Coverdell ESAs for 2012 were more than is allowable or you had an amount on line 33 of your 2011 Form 5329. 26 Enter the excess contributions from line 32 of your 2011 Form 5329 (see instructions). If zero, go to line 31 27 If the contributions to your Coverdell ESAs for 2012 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-28 2012 distributions from your Coverdell ESAs (see instructions) 28 29 30 Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-. 30 31 31 32 32 0 33 Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 Part VI Additional Tax on Excess Contributions to Archer MSAs Complete this part if you or your employer contributed more to your Archer MSAs for 2012 than is allowable or you had an amount on line 41 of your 2011 Form 5329. 34 Enter the excess contributions from line 40 of your 2011 Form 5329 (see instructions). If zero, go to line 39 34 35 If the contributions to your Archer MSAs for 2012 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-36 2012 distributions from your Archer MSAs from Form 8853, line 8 . . . 36 37 37 38 Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-. . . 38 39 39 Total excess contributions. Add lines 38 and 39 40 40 23,210 41 Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 41 238 Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs) Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2012 than is allowable or you had an amount on line 49 of your 2011 Form 5329. 42 Enter the excess contributions from line 48 of your 2011 Form 5329. If zero, go to line 47 42 43 If the contributions to your HSAs for 2012 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0- 43 2012 distributions from your HSAs from Form 8889, line 16 44 45 45 46 Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-. 46 47 47 586,538 48 48 Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 16.109 Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs) Complete this part if you did not receive the minimum required distribution from your qualified retirement plan. Minimum required distribution for 2012 (see instructions) . . . 50 50 51 Amount actually distributed to you in 2012 51 14,318 52 Subtract line 51 from line 50. If zero or less, enter -0- 52 53 Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 53 8,150 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 Sign Here Only If You lt

re Filing This Form by self and Not With Your ax Return		prepa	Your signature			Da	ate		
aid reparer	Print/Type prepa	rer's na	ame	Preparer's signature	Date		Check if self-employed	PTIN	
Ise Only	Firm's name	e ▶					Firm's EIN ▶		
ose Offiny	Firm's address	rm's address ▶					e no.		
								Form 5329 (2012	

Т

P

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Department of the Treasury Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

► Attach to Form 1040, Form 1040NR, or Form 1040X. ▶ Information about Form 5405 and its separate instructions is at www.irs.gov/form5405. OMB No. 1545-0074

Attachment Sequence No. 58

Name(s) shown on return

Your social security number Total Forms Filed = 237.496 Disposition or Change in Use of Main Home for Which the Credit Was Claimed Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit 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. Check the box below that applies to you. See the instructions for the definition of "related person." ☐ 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. ☐ 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. 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. 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. ☐ 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). My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions). The taxpayer who claimed the credit died in 2012. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2012 with the deceased taxpayer, see instructions. Otherwise, stop here. Part II Repayment of the Credit 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 117,634 4 If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 and 2011 97,556 5 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 8 112.084 10,326 7 Enter the gain on the disposition of your main home (from line 15 below) 7 177,887 Amount of the credit to be repaid. See instructions Next: Enter the amount from line 8 on your 2012 Form 1040, line 59b, or Form 1040NR, line 58b. Part III Form 5405 Gain or (Loss) Worksheet Note: Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10. 35,485 10 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or 10 25,350 11 Subtract line 10 from line 9. This is the amount realized on the sale of the home 11 35,485 12 Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523) 37,485 13 Enter the first-time homebuyer credit claimed on Form 5405 minus the amount you repaid with your 13 37,504 Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit 14 38.505 15 38,505 • If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. However, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if you purchased the home in 2008 or you purchased the home in 2009 or 2010 and the event occurred in 2010. • If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You do not have to repay the credit.

Form **5405**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

► Attach to Form 1040, Form 1040NR, or Form 1040X. ► Information about Form 5405 and its separate instructions is at www.irs.gov/form5405. OMB No. 1545-0074

Attachment Sequence No. **58**

Name(s) shown on return

Total Forms Filed = 237 496

Your social security number

	Total Forms Filed = 237,490			
Par	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 cr	edit	
	(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 e	mploy	ee of the intellige	ence
	community. I sold the home, or it ceased to be my main home, in connection with Government orders	for qua	alified 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."			
а	I sold (including through foreclosure) the home to a person who is not related to me and had a gain of	n the s	sale (as figured i	n 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 fi	igured
	in Part III below). No repayment of the credit is required. Stop here.		`	
С	☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-s	spouse	as part of my d	ivorce
	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	mv ma	in home. Go to	Part II
•	below.	,		
е	☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of	my ex	-snouse is	
Ŭ	Transferred the norms to my species for exception as part of my diverse settlements. The fair hame of	IIIy OX	5p0430 15 F	
	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 inst	truction	ne)	
-	My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see			
g h	The taxpayer who claimed the credit died in 2012. No repayment of the credit is required of the decea		,	≏ filina
	a joint return for 2012 with the deceased taxpayer, see instructions. Otherwise, stop here.	ioca ta	xpayor. II you are	o illing
Part				
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	804,989	
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 and 2011	4	001,000	_
3	returns. Otherwise, enter -0	5	99,507	
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the	5	33,307	
6	box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8		676,431	
-		6	134,824	
7	Enter the gain on the disposition of your main home (from line 15 below)	7	219,748	
8	Amount of the credit to be repaid. See instructions	8	219,740	<u> </u>
Dout	Next: Enter the amount from line 8 on your 2012 Form 1040, line 59b, or Form 1040NR, line 58b.			
Part				
	Note: Complete this part only if your home was destroyed or you sold your home to someone who is n sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for infolines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sale Assets, for information on what to enter on lines 9 and 10.	ormatic	n on what to en	ter on
9	Selling price of home, insurance proceeds, or gross condemnation award	9	5,152,141	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or			
	expenses in getting the condemnation award	10	360,022	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	4,792,118	
12	Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523)	12	5,399,027	
13	Enter the first-time homebuyer credit claimed on Form 5405 minus the amount you repaid with your			
	2010 and 2011 tax returns	13	196,201	
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	5,202,826	
15	Subtract line 14 from line 11	15	-410,708	
	• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. However,		110,100	
	check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if you purchased the home in 2008 or you purchased the home in 2009 or 2010 and the event occurred in 2010.			
	• If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You do not have to repay the credit.			

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **5695**

Department of the Treasury Internal Revenue Service

Residential Energy Credits

► Information about Form 5695 and its instructions is at www.irs.gov/form5695.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. 158

Name(s) shown on return

Total Forms Filed = 2,387,414

Your social security number

Part	Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)							
Note.	Skip lines 1 through 11 if you only have a credit carryforward from 2011.							
1	Qualified solar electric property costs	1	117,391					
2	Qualified solar water heating property costs	2	37,340					
3	Qualified small wind energy property costs	3	10,430					
4	Qualified geothermal heat pump property costs	4	37,658	_				
5	Add lines 1 through 4	5	184,859	_				
6 7a	Multiply line 5 by 30% (.30)	6 7a	184,859 No	_				
	Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.							
b	Print the complete address of the main home where you installed the fuel cell property.							
	Number and street Unit No.							
	City, State, and ZIP code							
8	Qualified fuel cell property costs							
9	Multiply line 8 by 30% (.30)							
10	Kilowatt capacity of property on line 8 above ▶ x \$1,000 10 7,139							
11	Enter the smaller of line 9 or line 10	11	7,138					
12	Credit carryforward from 2011. Enter the amount, if any, from your 2011 Form 5695, line 32	12	124,360	_				
13	Add lines 6, 11, and 12	13	303,714	_				
14	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 .							
15	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 32 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8839, line 12; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 23; and Schedule R, line 22. 1040NR filers: Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 32 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9;							
	Form 8839, line 12; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 23.							
16 17	Subtract line 15 from line 14. If zero or less, enter -0- here and on line 17	16	2,338,185	_				
18	this amount on Form 1040, line 52, or Form 1040NR, line 49	17	264,782	_				
10	line 17 from line 13							

Department of the Treasury Internal Revenue Service

Residential Energy Credits

► Information about Form 5695 and its instructions is at www.irs.gov/form5695.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012
Attachment
Sequence No. 158

Name(s) shown on return

Total Forms Filed = 2,387,414

Your social security number

Part	Residential Energy Efficient Property Credit (See instructions before completing thi	s par	t.)
	Skip lines 1 through 11 if you only have a credit carryforward from 2011.		,
1	Qualified solar electric property costs	1	1,855,168
2	Qualified solar water heating property costs	2	165,365
3	Qualified small wind energy property costs	3	31,549
4	Qualified geothermal heat pump property costs	4	695,317
5	Add lines 1 through 4	5	2,747,399
6 7a	Multiply line 5 by 30% (.30)	6 7a	824,228 No
	Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.		
b	Print the complete address of the main home where you installed the fuel cell property.		
	Number and street Unit No.		
	City, State, and ZIP code		
	2 10 12 1 20 274		
8	Qualified fuel cell property costs		
9	Multiply line 8 by 30% (.30)		
10	Kilowatt capacity of property on line 8 above ▶ x \$1,000 10 2,806,583		
11	Enter the smaller of line 9 or line 10	11	8,459
12	Credit carryforward from 2011. Enter the amount, if any, from your 2011 Form 5695, line 32	12	351,398
13	Add lines 6, 11, and 12	13	1,184,086
14	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 .		
15	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 32 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8839, line 12; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 23; and Schedule R, line 22.		
	1040NR filers: Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 32 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8839, line 12; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 23.		
16	Subtract line 15 from line 14. If zero or less, enter -0- here and on line 17	16	38,452,017
17	Residential energy efficient property credit. Enter the smaller of line 13 or line 16. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	17	817,502
18	Credit carryforward to 2013. If line 17 is less than line 13, subtract line 17 from line 13		
	line 17 from line 13		

Form 5695 (2012) Page **2**

Par	Nonbusiness Energy Property Credit		<u> </u>	
19a	Were the qualified energy efficiency improvements or residential energy property costs for your			
	main home located in the United States? (see instructions)	19a	Yes I	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.			
	Number and succe.			
	City, State, and ZIP code			
С	Were any of these improvements related to the construction of this main home? ▶	19c	Yes I	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.			
20	Lifetime limitation. Amounts claimed in 2006, 2007, 2009, 2010, and 2011.			
а	Amount, if any, from line 12 of your 2006 Form 5695 20a 10,592			
b	Amount, if any, from line 15 of your 2007 Form 5695			
С	Amount, if any, from line 11 of your 2009 Form 5695 20c 75,301			
d	Amount, if any, from line 11 of your 2010 Form 5695			
е	Amount, if any, from line 14 of your 2011 Form 5695			
f	Add lines 20a through 20e. If \$500 or more, stop ; you cannot take the nonbusiness energy property credit	20f	491,413	
21	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
а	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	21a	579,490	
b	Exterior doors that meet or exceed the Energy Star program requirements	21b	500,394	
С	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has			
	appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	.	007.400	
a	Exterior windows and skylights that meet or exceed the Energy Star	21c	207,130	
d	program requirements			
е	Maximum amount of cost on which the credit can be figured 21e	-		
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009,	1		
•	2010, or 2011, enter the amount from the Window Expense Worksheet (see			
	instructions); otherwise enter -0			
g	Subtract line 21f from line 21e. If zero or less, enter -0			
h	Enter the smaller of line 21d or line 21g	21h	603,700	
22	Add lines 21a, 21b, 21c, and 21h	22	1,404,372	
23	Multiply line 22 by 10% (.10)	23	1,404,372	
24	Residential energy property costs (must be placed in service by you; include labor costs for onsite			
	preparation, assembly, and original installation) (see instructions).		044.050	
a	Energy-efficient building property. Do not enter more than \$300	24a	344,659	
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150 Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50 .	24b 24c	487,885 91,010	
с 25	Add lines 24a through 24c	25	810,983	
26	Add lines 23 and 25	26	2,005,288	
27	Maximum credit amount. (If you jointly occupied the home, see instructions)	27	2,000,200	
28	Enter the amount, if any, from line 20f	28		
29	Subtract line 28 from line 27. If zero or less, stop ; you cannot take the nonbusiness energy property credit .	29	2,111,177	
30	Enter the smaller of line 26 or line 29	30	2,001,151	
31	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) .	31		
32	Nonbusiness energy property credit. Enter the smaller of line 30 or line 31. Also include this			
	amount on Form 1040, line 52, or Form 1040NR, line 49	32	1,995,156	

Form **5695** (2012)

Form 5695 (2012) Page **2**

Par	Nonbusiness Energy Property Credit			
19a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions)	19a	☐ 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			
С	Were any of these improvements related to the construction of this main home?	19c	☐ 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.			
20	Lifetime limitation. Amounts claimed in 2006, 2007, 2009, 2010, and 2011.			
а	Amount, if any, from line 12 of your 2006 Form 5695 20a 2,436			
b	Amount, if any, from line 15 of your 2007 Form 5695			
С	Amount, if any, from line 11 of your 2009 Form 5695			
d	Amount, if any, from line 11 of your 2010 Form 5695	- 1		
e f	Amount, if any, from line 14 of your 2011 Form 5695	20f	182,135	
21	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).	201	102,133	
а	Insulation material or system specifically and primarily designed to reduce heat loss or gain of			
	your home that meets the prescriptive criteria established by the 2009 IECC	21a	1,046,424	
b	Exterior doors that meet or exceed the Energy Star program requirements	21b	718,649	
С	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	21c	1,126,319	
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements			
е	Maximum amount of cost on which the credit can be figured 21e			
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, or 2011, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0			
а	Subtract line 21f from line 21e. If zero or less, enter -0			
h	Enter the smaller of line 21d or line 21g	21h	881,820	
22	Add lines 21a, 21b, 21c, and 21h	22	3,740,104	
23	Multiply line 22 by 10% (.10)	23	374,074	
24	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).			
a	Energy-efficient building property. Do not enter more than \$300	24a	108,936	
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150.	24b	93,488	
25	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50. Add lines 24a through 24c	24c 25	8,168 176,771	
26	Add lines 23 and 25	26	570.926	
27	Maximum credit amount. (If you jointly occupied the home, see instructions)	27	010,320	
28	Enter the amount, if any, from line 20f	28		
29	Subtract line 28 from line 27. If zero or less, stop ; you cannot take the nonbusiness energy property credit .	29	981,484	
30	Enter the smaller of line 26 or line 29	30	452,891	
31	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) .	31		
32	Nonbusiness energy property credit. Enter the smaller of line 30 or line 31. Also include this	00	440.050	
	amount on Form 1040, line 52, or Form 1040NR, line 49	32	449,058 Form 5695	(2012)
			1 01111 0000	(2012)

5884

Department of the Treasury Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.
► Information about Form 5884 and its instructions is at www.irs.gov/form5884.

OMB No. 1545-0219

2012

Attachment
Sequence No. 77

Name(s) shown on return Identifying number Total Forms Filed = 30,177 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group. a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$_____ × 25% (.25) 1a **b** Qualified first-year wages of employees who worked 1b 980 c Qualified second-year wages of employees certified as long-term family assistance recipients \$ × 50% (.50) 1c 69 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to 1.141 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and 29.092 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 4 30,172 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust 5 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on

5884

Department of the Treasury Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.
► Information about Form 5884 and its instructions is at www.irs.gov/form5884.

OMB No. 1545-0219

2012
Attachment
Sequence No. 77

Name(s) shown on return Total Forms Filed = 30,177	Identify	ying number	
1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.			
а	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25)	1a	1,368	
b	Qualified first-year wages of employees who worked for you at least 400 hours	1b	10,354	
С	Qualified second-year wages of employees certified as long-term family assistance recipients	1c	673	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	12,395	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	167,786	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	180,182	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6		

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

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

New Hire Retention Credit

OMB No. 1545-2202

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

► Use Part II to list additional retained workers.

Attachment Sequence No. **65**

Name(s) shown on return

Total Forms Filed = 99

Identifying number

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

Part	New Hire Retention Credit for Retained Wor	kers									
	Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		Reta Wo	a) ained orker o. 1		Reta Wo	b) ained orker o. 2		Re [.] W	(c) tained orker lo. 3	
1	Enter the retained worker's social security number .	1									
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/	/ 20	10	/	/ 20	10	/	/ 2	010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3									
4 5	Multiply line 3 by 80% (.80)	5									
6	Add lines 3 and 5	6									
7	Multiply line 6 by 6.2% (.062)	7									
8	Maximum credit allowable	8									
9	Enter the smaller of line 7 or line 8	9									
10	Add columns (a) through (c) on line 9 above and columns Parts II			on lines	9 of	f any attad	ched	10			
11	Enter the total number of retained workers for whom credit on line 10 (see instructions)	•		_	11						
12	New hire retention credit from partnerships and S corpora	ations	(see instru	uctions)				12	96	ò	
13	Current year credit. Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)					f the	13	99)		

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

New Hire Retention Credit

► Attach to your tax return.

► Use Part II to list additional retained workers.

OMB No. 1545-2202

Attachment Sequence No. **65**

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

Total Forms Filed = 99

Identifying number

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

Par	New Hire Retention Credit for Retained Wor	Kers									
	Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) (b) Retained Retained Worker Worker No. 1 No. 2			(c) Retaine Worke No. 3		ned ker			
1	Enter the retained worker's social security number .	1									
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/	/ 20	010	/	/ 20	010	/	/ 21	010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3									
4	Multiply line 3 by 80% (.80)	4									
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5									
6	Add lines 3 and 5	6									
7	Multiply line 6 by 6.2% (.062)	7									
8	Maximum credit allowable	8									
9	Enter the smaller of line 7 or line 8	9									
10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II						ched	10			
11	Enter the total number of retained workers for whom credit on line 10 (see instructions)				11						
12	New hire retention credit from partnerships and S corpora	ations	s (see instr	uctions	s) .			12	96		
13	Current year credit. Add lines 10 and 12. Partnerships a	and S	corporation	ons, rej	port t	his amou	nt on				
	Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)					of the	13	227	7		

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Attachment Sequence No. **32**

Department of the Treasury Internal Revenue Service (99) ▶ Information about Form 6251 and its separate instructions is at www.irs.gov/form6251. ► Attach to Form 1040 or Form 1040NR.

Name	(s) shown on Form 1040 or Form 1040NR Total Forms Filed = 10,036,131	Your social	security number	
Pa	The state of the s	line)		
	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwis			Т
	enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount		10,029,952	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, li			
_	38. If zero or less, enter -0		967,448	
3	Taxes from Schedule A (Form 1040), line 9		7,445,460	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this lin	ne 4	99,734	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	. 5	1,912,033	
6	Skip this line. It is reserved for future use	. 6		
7	Tax refund from Form 1040, line 10 or line 21	. 7	(2,873,626)
8	Investment interest expense (difference between regular tax and AMT)	. 8	201,998	
9	Depletion (difference between regular tax and AMT)	. 9	37,082	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount		295,606	<u></u>
11	Alternative tax net operating loss deduction	. 11	(141,440)
12	Interest from specified private activity bonds exempt from the regular tax		1,128,396	
13	Qualified small business stock (7% of gain excluded under section 1202)		8,820	-
14	Exercise of incentive stock options (excess of AMT income over regular tax income)		16,204	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		198,571	-
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		431	
17	Disposition of property (difference between AMT and regular tax gain or loss)		565,631	-
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		1,811,637	-
19	Passive activities (difference between AMT and regular tax income or loss)		1,497,731	-
20	Loss limitations (difference between AMT and regular tax income or loss)		406,934	-
21	Circulation costs (difference between regular tax and AMT)		762	+
22	Long-term contracts (difference between AMT and regular tax income)		4,447 13,745	+
23	Mining costs (difference between regular tax and AMT)		1,773	+
24 25	Research and experimental costs (difference between regular tax and AMT)		(*	
26	Intangible drilling costs preference		4,277	
27	Other adjustments, including income-based related adjustments		218,063	+-
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately, s		210,000	+
20	instructions.)	I	10,030,499	
Pai	t II Alternative Minimum Tax (AMT)			
29	Exemption. See instructions	. 29	8,991,831	
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 33, and 35, and go to line 34	31, . 30	6,971,700	
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 54 here.	. 31	6,833,076	
	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			
32	Alternative minimum tax foreign tax credit (see instructions)	. 32	2,300,818	_
33	Tentative minimum tax. Subtract line 32 from line 31	. 33	6,787,668	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Fo	rm		
	1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must	be		
	refigured without using Schedule J (see instructions)	. 34	8,867,280	
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45	. 35	4,223,737	

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

Cat. No. 13600G

Form **6251** (2012)

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

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Attachment Sequence No. **32**

Department of the Treasury Internal Revenue Service (99)

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

ernal Revenue Service (99) Attach to Form 1040 or Form 1040NR.			Sequence No. 3
Total Forms Filed = 10,036,131	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. O	therwise,		
enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative		1	2,378,336,015
2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form	1040, line		
38. If zero or less, enter -0		2	1,972,403
3 Taxes from Schedule A (Form 1040), line 9		3	209,172,683
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions fo	r this line	4	541,693
5 Miscellaneous deductions from Schedule A (Form 1040), line 27		5	30,284,487
6 Skip this line. It is reserved for future use		6	
7 Tax refund from Form 1040, line 10 or line 21		7	(9,308,764
8 Investment interest expense (difference between regular tax and AMT)		8	-323,994
9 Depletion (difference between regular tax and AMT)		9	525,021
0 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount		10	90,327,043
1 Alternative tax net operating loss deduction		11	19,887,463
2 Interest from specified private activity bonds exempt from the regular tax		12	1,254,938
3 Qualified small business stock (7% of gain excluded under section 1202)		13	115,112
4 Exercise of incentive stock options (excess of AMT income over regular tax income)		14	1,606,971
5 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		15	1,492,456
6 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		16	1,250
7 Disposition of property (difference between AMT and regular tax gain or loss)		17	-3,818,467
B Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) .		18	-1,372,959
Passive activities (difference between AMT and regular tax income or loss)	1	19	1,007,297
Loss limitations (difference between AMT and regular tax income or loss)		20	-502,643
1 Circulation costs (difference between regular tax and AMT)		21	7,171
2 Long-term contracts (difference between AMT and regular tax income)		22	65,014
Mining costs (difference between regular tax and AMT)		23	146,621
Research and experimental costs (difference between regular tax and AMT)		24	-97,290
Income from certain installment sales before January 1, 1987		25	(*
Intangible drilling costs preference	1	26	352,857
7 Other adjustments, including income-based related adjustments	1	27	352,239
B Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separa			
instructions.)		28	2,683,216,957
art II Alternative Minimum Tax (AMT)			
Exemption. See instructions		29	505,568,677
Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on	lines 31,		
33, and 35, and go to line 34		30	2,306,186,249
If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.			
If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends			
on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as			
refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.		31	550,268,191
• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately),			
multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract			
\$3,500 (\$1,750 if married filing separately) from the result.			
2 Alternative minimum tax foreign tax credit (see instructions)		32	16,931,040
3 Tentative minimum tax. Subtract line 32 from line 31		33	533,366,100
			, , , , , , ,
4 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from 1040, line 47). If you used Schedule, I to figure your tax, the amount from line 44 of Form 1040.			
1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 refigured without using Schedule J (see instructions)	must be	34	534,046,147
Tonigated without doing contout to 1000 instructions)		07	501,010,111
			22 760 961

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

Cat. No. 13600G

Form **6251** (2012)

32,769,861

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

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

Form 6251 (2012)

Page 2 Part III Tax Computation Using Maximum Capital Gains Rates Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions. 36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 36 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 4,733,349 amount to enter 37 38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, 291,370 38 39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 4,714,177 2555 or 2555-EZ, see instructions for the amount to enter **40** Enter the **smaller** of line 36 or line 39 40 41 Subtract line 40 from line 36. 41 42 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, 4,179,701 multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . 42 43 Enter: • \$70,700 if married filing jointly or qualifying widow(er), • \$35,350 if single or married filing separately, or 43 • \$47,350 if head of household. 44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- 44 45 Subtract line 44 from line 43. If zero or less, enter -0- . . . 45 46 Enter the smaller of line 36 or line 37 47 **47** Enter the **smaller** of line 45 or line 46. 48 Subtract line 47 from line 46. 49 4,113,858 **49** Multiply line 48 by 15% (.15) If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50. **50** Subtract line 46 from line 40 **51** Multiply line 50 by 25% (.25) 51 224,594 53 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26).

Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31

4,463,828

53

Form 6251 (2012) Page **2**

Par	t III Tax Computation Using Maximum Capital Gains Rates Complete Part III only if you are required to do so by line 31 or by the Foreig	gn Ea	rned Income Tax	Work	sheet	in the instruction	ns.
36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-E line 3 of the worksheet in the instructions for line 31	Z, en	ter the amount f	rom	36		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	643,347,822				
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	13,213,562				
	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	656,507,418		40		
40	Enter the smaller of line 30 of line 39	•		•	40		
41	Subtract line 40 from line 36				41		
	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 4 multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the contract of th	•	` '		42	356,356,885	
43	Enter: • \$70,700 if married filing jointly or qualifying widow(er), • \$35,350 if single or married filing separately, or • \$47,350 if head of household.	43					
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44					
45	Subtract line 44 from line 43. If zero or less, enter -0	45					
46	Enter the smaller of line 36 or line 37	46					
		47					
	_	48				00 000 000	
49	Multiply line 48 by 15% (.15)	٠			49	88,269,666	
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, g	jo to	line 50.				
50	Subtract line 46 from line 40	50					
51	Multiply line 50 by 25% (.25)			•	51	2,320,876	
52	Add lines 42, 49, and 51				52		
53	If line 36 is \$175,000 or less ($\$87,500$ or less if married filing separately), multipoly Otherwise, multiply line 36 by 28% (.28) and subtract $\$3,500$ ($\$1,750$ if married filing				53	526,074,446	
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form			not	E4		

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **6252**

Department of the Treasury Internal Revenue Service

Installment Sale Income

► Attach to your tax return.

► Use a separate form for each sale or other disposition of property on the installment method.

► Instructions and more are at www.IRS.gov/form6252.

OMB No. 1545-0228

2012 Attachment Sequence No. 79

Name(s	shown on return Total Forms Filed = 641,959	Identifyin	g 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 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "		. Yes	No
7	complete Part III for the year of sale and the 2 years after the year of sale		. Yes	No
Part				
5	Selling price including mortgages and other debts. Do not include interest, whether stated or unstated	5	89,655	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)			
7	Subtract line 6 from line 5			
8	Cost or other basis of property sold			
9	Depreciation allowed or allowable			
10	Adjusted basis. Subtract line 9 from line 8			
11	Commissions and other expenses of sale			
12	Income recapture from Form 4797, Part III (see instructions) 12			
13	Add lines 10, 11, and 12	. 13	80,845	
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)		89,291	
15	If the property described on line 1 above was your main home, enter the amount of your exclude			
	gain (see instructions). Otherwise, enter -0		*	
16	Gross profit. Subtract line 15 from line 14		88,983	
17	Subtract line 13 from line 6. If zero or less, enter -0		2,084	
18	Contract price. Add line 7 and line 17		88,249	-
Part		receive	a payment o	r nave
19	certain debts you must treat as a payment on installment obligations. Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after	or		
19	the year of sale, see instructions	. 19		
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0			
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated		590,961	
22	Add lines 20 and 21	. 22	591,309	
23	Payments received in prior years (see instructions). Do not include			
	interest, whether stated or unstated			
24	Installment sale income. Multiply line 22 by line 19	. 24	583,561	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	. 25	1,778	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).		583,370	
Part		paymer	nt this tax yea	ar.
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?			
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions i			applies.
а	The second disposition was more than 2 years after the first disposition (other than disposition marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)			
b	The first disposition was a sale or exchange of stock to the issuing corporation.	_		
С	The second disposition was an involuntary conversion and the threat of conversion occurred a	after the f	first dispositior	١.
d	The second disposition occurred after the death of the original seller or buyer.			
е	It can be established to the satisfaction of the IRS that tax avoidance was not a principal dispositions. If this have is shocked attach on evaluation (see instructions)	oal purp	ose for either	of the
00	dispositions. If this box is checked, attach an explanation (see instructions).	60	*	ı
30	Selling price of property sold by related party (see instructions)		*	+-
31	Enter contract price from line 18 for year of first sale		*	+-
32	Enter the smaller of line 30 or line 31		*	+-
33 34	Total payments received by the end of your 2012 tax year (see instructions)		*	+-
34 35	Subtract line 33 from line 32. If zero or less, enter -0		*	+-
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)		0	+-
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).		*	+-
	Cast act mile of north line of Lines here and on confedence of the orthography.	. 0.		

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

Department of the Treasury Internal Revenue Service

Installment Sale Income

► Attach to your tax return.

► Use a separate form for each sale or other disposition of property on the installment method.

► Instructions and more are at www.IRS.gov/form6252.

OMB No. 1545-0228

2012
Attachment Sequence No. 79

Name(s)	Total Forms Filed = 641,959	Identifyir	ng number	
1	Description of property ►			
2 a	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 "I			
	complete Part III for the year of sale and the 2 years after the year of sale		· Yes	No
Part				
5	Selling price including mortgages and other debts. Do not include interest, whether stated or unstated	5	37,193,275	
6	Mortgages, debts, and other liabilities the buyer assumed or took the			
_	property subject to (see instructions)			
7	Subtract line 6 from line 5			
8	Cost or other basis of property sold			
9 10	Depreciation allowed or allowable			
11	Commissions and other expenses of sale			
12	Income recapture from Form 4797, Part III (see instructions) 12			
13	Add lines 10, 11, and 12	13	11,299,478	
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)		25,893,796	
15	If the property described on line 1 above was your main home, enter the amount of your excluded		20,000,.00	
	gain (see instructions). Otherwise, enter -0	15	*	
16	Gross profit. Subtract line 15 from line 14	. 16	25,727,671	
17	Subtract line 13 from line 6. If zero or less, enter -0	. 17	1,005,402	
18	Contract price. Add line 7 and line 17	. 18	36,529,342	
Part		receive	a payment or	have
	certain debts you must treat as a payment on installment obligations.			
19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, and instructions			
00	the year of sale, see instructions			
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0		48,896,012	
21 22	Payments received during year (see instructions). Do not include interest, whether stated or unstated Add lines 20 and 21	21	49,901,414	
23	Payments received in prior years (see instructions). Do not include		40,001,414	
20	interest, whether stated or unstated			
24	Installment sale income. Multiply line 22 by line 19	24	27,389,522	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)		68,761	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	. 26	27,320,761	
Part	Related Party Installment Sale Income. Do not complete if you received the final	payme	nt this tax year	.
27	Name, address, and taxpayer identifying number of related party			
			<u>.</u>	
28	Did the related party resell or dispose of the property ("second disposition") during this tax year?			
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is			oplies.
а	The second disposition was more than 2 years after the first disposition (other than disposition marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)			
b	The first disposition was a sale or exchange of stock to the issuing corporation.		-	
C	The second disposition was an involuntary conversion and the threat of conversion occurred a	fter the	first disposition	
d	The second disposition occurred after the death of the original seller or buyer.	1101 1110	in or dioposition.	
e	It can be established to the satisfaction of the IRS that tax avoidance was not a principal state of the IRS tax avoidance was not a principal state of the IRS tax avoidance was not a principal state of the IRS tax avoidance was not a principal state of the IRS tax avoidance was not a principal state of the IRS tax avoidance was not a principal state of the IRS tax avoidance was not a principal state of the IRS tax avoidance was not a principal state of the IRS tax avoidance was not a principal state of the IRS tax avoidance was not a principal state of the IRS tax avoidance was not a principal state of tax avoidance was not a pri	al purp	ose for either o	of the
	dispositions. If this box is checked, attach an explanation (see instructions).			
30	Selling price of property sold by related party (see instructions)	. 30	*	
31	Enter contract price from line 18 for year of first sale	. 31	*	
32	Enter the smaller of line 30 or line 31		*	
33	Total payments received by the end of your 2012 tax year (see instructions)		*	
34	Subtract line 33 from line 32. If zero or less, enter -0		*	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale		*	
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)		0	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	. 37	*	

Department of the Treasury Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

► Information about Form 6781 and its instructions is at www.irs.gov/form6781.

► Attach to your tax return.

OMB No. 1545-0644

2012

Attachment Sequence No. **8**

Name(s	shown on tax return Tota	al Forms F	iled = 604	,082	,						ı	Ident	tifying number	
Check	all applicable boxes (see instructi	ions). A		straddle d		n dentification	ı elec	tion	C D	=			unt election ntracts loss elec	tion
Part	Section 1256 Contra	acts Mar	ked to N	larket										
	(a)	Identificat	ion of acc	ount						(b) (Loss)			(c) Gain	
1														
			17.						- /			\		
2 3	Add the amounts on line 1 in collection Net gain or (loss). Combine line	, ,	` '						2 (3		600,821	1
4	Form 1099-B adjustments. See							•			4	_	2,917	1
5	•										5	-	599,885	
	Combine lines 3 and 4										•			
6	If you have a net section 1256			checked I	oox D	above, ent	er the	e am	nount	of loss to be				
	carried back. Enter the loss as a	ı positive nı	umber .								6		1,475	
7	Combine lines E and 6										_		509 044	
7 8	Combine lines 5 and 6 Short-term capital gain or (los	 e) Multinl		 40% (40)	 Enter	here and in	 Noluda	e on	· · the a	 nnronriate line	. 7		598,941	
0	of Schedule D (see instructions)												582,677	
9	Long-term capital gain or (los		y line 7 by 6	60% (.60).	Enter	here and in	clude	e on	the a	ppropriate line	_		002,0	
	of Schedule D (see instructions)										9		598,938	
Part			addles. /	Attach a	separa	ate statem	ent li	istin	g eac	ch straddle a	nd its	cor	nponents.	
Secti	on A-Losses From Strac	ddles						f) L or	20					
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gr sales p	Gross s price other basis plus expense of sale		If controls is recorded to the controls of the control of the	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-		Unrecognize gain on offsetting			(h) Recognized If column (f) is m than (g), ente difference. Otherwise, enter	nore er
10														
110	Enter the short-term portion of	loopoo fro	m line 10	aaluma (h) bore	and includ	10.00	, the	annı	conrigto lino o				-
11a	Schedule D (see instructions)				٠						11:	a (1,977)
b				•	•					opriate line of		ь (262)
Secti	on B—Gains From Strado	lles												
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price				(e) Cost or other basis plus expense of sale				(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-		
12														
														<u> </u>
13a	Enter the short-term portion of Schedule D (see instructions)										13	а	1,520	
b	Enter the long-term portion of Schedule D (see instructions)	gains from	n line 12, d	column (f)	, here	and includ	e on	the	appr	opriate line of	f 13I		1 200	
Part		s From P	ositions	Held o	n Las	t Day of	Tax	Ye	ar. M	Memo Fntrv (1,388 instructions)	i
	(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	e) Unrecognized of the column (c) is made an (d), enter differ Otherwise, enter	ore ence.	
14														
											1			

Cat. No. 13715G

Department of the Treasury Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

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

OMB No. 1545-0644

2012

Attachment Sequence No. 82

Name(s) shown on tax return Tota	l Forms F	iled = 604	,082					ı	dentifying number		
Check	all applicable boxes (see instructi			straddle electio		-14:	С	=		ccount election		
Pari	Section 1256 Contra	Bacts Mar		lle-by-straddle id larket	dentification	election	D		1256	contracts loss elect	tion	
ı çai	_	Identificat						(b) (Loss	5)	(c) Gain		
1												
							- /				<u> </u>	
2	Add the amounts on line 1 in col	` '	` '			2	2 (1	/ / / / / / / / / / / / / / / / / / / /	 	
3 4	Net gain or (loss). Combine line 2 Form 1099-B adjustments. See								3	4,417,092 -12,869		
5	Combine lines 3 and 4		5	4,404,223	 							
	Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.											
6	If you have a net section 1256			checked box D	above, ente	r the am	ount	of loss to be				
	carried back. Enter the loss as a	positive nu	ımber .						6	45,888	 	
-	Orași in a linea Franci O								_	4.450.444		
7 8	Combine lines 5 and 6 Short-term capital gain or (los	 e) Multiple	· · · · · · · · · · · · · · · · · · ·	 10% (10) Enter	here and inc	· · · ·	he a	nnronriate line	7	4,450,111		
Ŭ	of Schedule D (see instructions)		,					ppropriate line	8	1,780,049		
9	Long-term capital gain or (los	s). Multiply	/ line 7 by 6	60% (.60). Enter	here and inc	clude on t	he a	ppropriate line		1,1 00,0 10		
	of Schedule D (see instructions)								9	2,670,063		
Part	_		ddles. /	Attach a separa	ate stateme	nt listing	g eac	ch straddle ar	nd its	components.		
Secti	on A-Losses From Strac	idles		I		(f) Los						
	(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 (d), enter continuous expense of sele (d), enter continuous ent		nn (e) than ter nnce. offsetting positions		9	(h) Recognized I If column (f) is m than (g), enter difference. Otherwise, enter	iore r	
10												
11a	Enter the short-term portion of Schedule D (see instructions)	losses froi		column (h), here	e and include	e on the	appr	opriate line of	11a	a (18,986)	
				column (h), here				•	11k	1 6,369)	
Secti	on B—Gains From Strado	lles										
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price			(e) Cost or other basis plus expense of sale			(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-		
12												
13a	Enter the short-term portion of Schedule D (see instructions)	gains from	n line 12,	column (f), here	and include	on the	appr	opriate line of	13a	446,390		
b	Enter the long-term portion of Schedule D (see instructions)	<u></u>						·	13k	- ,-		
Part	III Unrecognized Gains	From P	ositions	Held on Las	t Day of 1	Tax Yea	ır. N	Memo Entry C	only (s		u a livr	
	(a) Description of property		(b) Da acquir		market value o		(d) Cost or other basis as adjusted			(e) Unrecognized gain. If column (c) is more than (d), enter difference Otherwise, enter -0-		
14												
											-	
								i i			1	

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8283**(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

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

d property.

Attachment
Sequence No. 155

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

Identifying number

OMB No. 1545-0908

Name(s) shown on your income tax return

Total Forms Filed = 7,487,063

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

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section only

items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions). Information on Donated Property-If you need more space, attach a statement. Part I (c) Description of donated property (b) If donated property is a vehicle (see instructions) (a) Name and address of the (For a donated vehicle, enter the year, make, model, 1 check the box. Also enter the vehicle identification. donee organization condition, and mileage, number (unless Form 1098-C is attached) unless Form 1098-C is attached.) Α В C D Ε Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g). (d) Date of the (e) Date acquired (f) How acquired (g) Donor's cost (h) Fair market value (i) Method used to determine contribution by donor (mo., vr.) by donor or adjusted basis (see instructions) the fair market value Α 4,080,183 7,434,791 В C D Ε 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). 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. Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year For any prior tax years 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 For tangible property, enter the place where the property is located or kept Name of any person, other than the donee organization, having actual possession of the property ▶ 3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated 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?

c Is there a restriction limiting the donated property for a particular use?

(Rev. December 2012) Department of the Treasury

Internal Revenue Service

Name(s) shown on your income tax return

Noncash Charitable Contributions

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

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

Total Forms Filed = 7,487,063

OMB No. 1545-0908

Attachment Sequence No. **155**

Identifying number

					re completing this							
Sect										s —List in this se		
	items	(or groups of s	similar ite	ms) for whi	ich you claimed	а	deduction	on of \$5	,00	0 or less. Also, I	ist ce	ertair
					ction is more that							
Par	t I Inform	ation on Dona	ted Prop	erty —If you	need more spac	ce,	attach a	stateme	nt.			
	(a) Na			(b) If donated	property is a vehicle (se	e ins	structions),			escription of donated pro		
1	` ,	me and address of the onee organization	е		x. Also enter the vehicle			(For a don		l vehicle, enter the year, r condition, and mileage,	паке, п	iodei,
		3		number (unless Form 1098-C is attached.)							
Α												
^												
В												
В												
С												
D												
Е												
Note.	If the amount y	ou claimed as a	deduction	for an item is	s \$500 or less, you	ı do	not have	to comp	lete	columns (e), (f), an	d (g).	
	(d) Date of the	(e) Date acquired	(f) Hov	w acquired (g) Donor's cost (h) Fair			market value	е	(i) Method used to determine			
	contribution	by donor (mo., yr.)	by	donor or adjusted basis (see			(see ir	structions)		the fair market	value	
Α					35,493,329		34,924	24,128				
В												
С												
D												
Е												
Part	II Partial	Interests and	Restrict	ed Use Pro	operty - Comple	te	lines 2a	through	26	e if you gave les	s tha	an ar
	entire ir	nterest in a pro	operty list	ed in Part	I. Complete line	es 3	3a throu	gh 3c if	СО	nditions were pla		
	contribu	ıtion listed in P	art I; also	attach the r	required stateme	nt (see inst	ructions)				
2a	Enter the lette	r from Part I that	identifies t	the property	for which you gave	e les	ss than a	n entire in	tere	est 🕨		
	If Part II applie	es to more than o	one propert	ty, attach a s	eparate statement							
b	Total amount	claimed as a dec	duction for	the property	listed in Part I: (1)	For this t	ax year		•		
					(2	2)	For any p	orior tax y	ear	s >		
С	Name and ad	dress of each or	rganization	to which an	y such contribution	on w	vas made	in a prio	r ye	ear (complete only	if diffe	erent
		ee organization a						·		` '		
	Name of charitable	e organization (done	e)									
	Address (number,	street, and room or s	suite no.)									
	City or town, state	e, and ZIP code										
d					erty is located or k							
е	Name of any	person, other tha	an the don	ee organizati	ion, having actual	pos	ssession	of the pro	pe	rty ►		
3a	_				nt, on the donee's		~	se or disp	oos	e of the donated	Yes	No
									•			
b										ng with the donee		
										the possession of		
					rities, to acquire th							
	designate the	person having s	uch income	e, possession	n, or right to acquir	re?						

c Is there a restriction limiting the donated property for a particular use?

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form	8283 (Rev. 12-2012)						Pag	je 2	
Name	e(s) shown on your in	come tax return				Identifying	g number		
Sect	items)	Property Over \$5,000 (Exceptor which you claimed a deducties reported in Section A). An	ction of more than \$5,	000 per item or group	(except contribut	tions of certai	n publicly trac		
Pa	rt I Inform	mation on Donated Prop	erty-To be comp	leted by the taxpay	yer and/or the a	appraiser.		_	
	a	that describes the type of propertribution of \$20,000 or more) tribution of less than \$20,000)	· . —	Conservation Contribut	tion C C	Equipment Securities	t		
	g Collectib	les**	h Intellectu	al Property	i [Vehicles			
	j Other ncludes paintings, so similar objects.	culptures, watercolors, prints, drawing	ngs, ceramics, antiques, de	ecorative arts, textiles, car	pets, silver, rare man	uscripts, historic	cal memorabilia,	and	
		s, stamps, books, gems, jewelry, spo you must attach a qualified app			ove.				
5		n of donated property (if you need e, attach a separate statement)		erty was donated, give a bondition of the property at			Appraised fair market value		
A B						9	94,729	_	
C								—	
D	(85)		(0.5)					_	
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, ent amount received	(h) Amount claime deduction	See instruction ed as a (i) Av	erage trading price of securities	9	
Α			76,913	4,086	67,538		4,980		
В									
D									
		ayer (Donor) Statement- ue of \$500 or less. See ins		luded in Part I abo	ve that the app	raisal ident	ifies as havi	ng	
	lare that the follo	wing item(s) included in Part I if if ying letter from Part I and des	above has to the best	,	belief an appraise	ed value of not	t more than \$5	500	
Signa Par	ature of taxpayer (donor) ► aration of Appraiser			Date	>		_	
I decl marrie appra Also, of pro fraudo abetti appra	are that I am not the ed to any person whisals during my tax y I declare that I perform operty being valued. Ulent overstatementing the understatementisal is to be used in barred from presenti	donor, the donee, a party to the train of is related to any of the foregoing prear for other persons. I certify that the appraisal fees we of the property value as described in the property of the property	persons. And, if regularly used that because of my qualifier on based on a percein the qualified appraisal operstand that I may be subject refund and a substantial	sed by the donor, done, or ications as described in the ntage of the appraised programs of the second to a penalty under sector gross valuation missta	e appraisal, I am qua roperty value. Furthe eject me to the penaltion 6695A if I know,	ction, I performed alified to make all rmore, I unders ty under section or reasonably sh	ed the majority or ppraisals of the tand that a false 6701(a) (aiding hould know, that	type e or and my	
Her	13	7	Title ►		Date				
Busin	ess address (includir	ng room or suite no.)				Identifying n	lumber		
City o	or town, state, and Zl	P code						_	
in Se Furth portion form. Does	charitable organiza ection B, Part I, about nermore, this organ on thereof) within to This acknowledg	e Acknowledgment—To ation acknowledges that it is a copy on the following date inization affirms that in the event a years after the date of receipt, ment does not represent agreent intend to use the property for an exation (donee)	qualified organization un t it sells, exchanges, or it will file Form 8282, nent with the claimed fa	otherwise disposes of Donee Information Ret	that it received the the property descrurn, with the IRS an	ibed in Sectiond give the do	n B, Part I (or	any	
Addre	ess (number, street, a	and room or suite no.)		City or town, state, and	ZIP code			_	
Autho	prized signature			Title		Date		—	

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form	8283 (Rev. 12-2012))					I	Page 2		
Nam	e(s) shown on your in	come tax return				Ide	entifying number			
Sec	items)	Property Over \$5,000 (Exceptor which you claimed a deduties reported in Section A). An	ction of more than \$5	,000 per item or group	(except contribut	ions of	certain publicly t			
Pa	art I Infor	mation on Donated Prop	perty-To be com	oleted by the taxpa	yer and/or the a	apprai	ser.			
4	a Art* (con	that describes the type of prop tribution of \$20,000 or more) tribution of less than \$20,000) bles**	b Qualified e Other R	d Conservation Contribu eal Estate ual Property	tion C C	Sec	ipment curities icles			
other	r similar objects. lectibles include coin	culptures, watercolors, prints, drawins, stamps, books, gems, jewelry, sp	orts memorabilia, dolls, et	c., but not art as defined al		uscripts,	, historical memorabi	lia, and		
Note 5	(a) Descriptio	you must attach a qualified app n of donated property (if you need e, attach a separate statement)	(b) If tangible pro	See instructions. perty was donated, give a condition of the property at		verall	(c) Appraised family			
Α							15,213,087			
B C D										
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, en amount received	ter (h) Amount claime		tructions (i) Average trading post of securities	price		
Α			7,295,103	1,959,522	3,691,890		203,112			
В										
C										
l de	a valu	ayer (Donor) Statement ue of \$500 or less. See instanting item(s) included in Part I ifying letter from Part I and determined in the interval	structions. above has to the bes	t of my knowledge and						
_	ature of taxpayer	•			Date	<u> </u>				
I dec marri appra Also, of pr fraud abett appra	lare that I am not the led to any person whaisals during my tax y I declare that I perfooerty being valued lulent overstatement ing the understatemaisal is to be used in barred from present	edonor, the donee, a party to the tra- tedonor, the done of the foregoing of the propagation of the property value as described ent of tax liability). In addition, I und connection with a return or claim fing evidence or testimony by the Offi	d that because of my qua- dere not based on a percent hat a percent based on a percent hat a percent hat a percent hat I may be sub- per refund and a substanti-	used by the donor, donee, iffications as described in the entage of the appraised professor of this Form 8283 may sure ject to a penalty under second or gross valuation misst	ne appraisal, I am qua property value. Furthe object me to the penali- tion 6695A if I know,	alified to rmore, I ty under or reaso	make appraisals of the understand that a f section 6701(a) (aidinably should know, t	ty of my he type false or ing and that my		
Her			Title ▶		Date	>				
Busir	ness address (includi	ng room or suite no.)				Ident	ifying number			
City	or town, state, and Z	P code								
Pa	rt IV Done	ee Acknowledgment—To	be completed by	the charitable orga	anization.					
	charitable organiz	ation acknowledges that it is a cook on the following date ►				donate	ed property as des	cribed		
porti	ion thereof) within	nization affirms that in the even 3 years after the date of receipt Iment does not represent agreer	, it will file Form 8282,	Donee Information Re						
	s the organization e of charitable organi	intend to use the property for ar zation (donee)	n unrelated use? .	Employer identificatio	n number	. ▶	Yes 1	No		
Addr	ess (number, street, a	and room or suite no.)		City or town, state, and	ZIP code					
Autho	orized signature			Title	Title Date					

Mortgage Interest Credit (For Holders of Qualified Mortgage Credit Certificates Issued by

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) State or Local Governmental Units or Agencies)

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

► Attach to Form 1040 or 1040NR.

Attachment Sequence No. **138**

Name(s) shown on your tax return Your social security number Total Forms Filed = 51,746 Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return. Name of Issuer of Mortgage Credit Certificate Mortgage Credit Certificate Number Issue Date Before you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit. Part I Current Year Mortgage Interest Credit Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . . 1 2 Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the 2 % If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced 3 50,747 your mortgage and received a reissued certificate, see the instructions for the amount to enter. 3 You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3. Enter any 2009 credit carryforward from line 16 of your 2011 Form 8396 . . . 6,098 5 Enter any 2010 credit carryforward from line 14 of your 2011 Form 8396 5 8,118 6 Enter any 2011 credit carryforward from line 17 of your 2011 Form 8396 . . . 6 51,746 7 7 Add lines 3 through 6 . . 8 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see 8 46,653 Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and 46.653 enter "8396" in the space next to that box Part II Mortgage Interest Credit Carryforward to 2013. (Complete only if line 9 is less than line 7.) 10 Add lines 3 and 4 10 11 Enter the amount from line 7. . . . 11 12 Enter the **larger** of line 9 or line 10. . . 12 13 Subtract line 12 from line 11 13 14 **2011 credit carryforward to 2013.** Enter the **smaller** of line 6 or line 13 . 14 15 15 16 2010 credit carryforward to 2013. Enter the smaller of line 5 or line 15 16

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

Cat. No. 62502X

17

Form **8396** (2012)

2012 credit carryforward to 2013. Subtract line 9 from line 3. If zero or less, enter -0-

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

Mortgage Interest Credit

► Attach to Form 1040 or 1040NR.

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

OMB No. 1545-0074

Attachment Sequence No. **138**

Your social security number

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on your tax return

Total Forms Filed = 51,746

Total Forms Filed = 51,740

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.

Interest paid on the certified indebtedness amount. If someone else (other than your spouse if

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

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

Part I Current Year Mortgage Interest Credit

•	filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage	2		<u>%</u>
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040)	3	102,200	
	by the amount on line 3.		*	
4	Enter any 2009 credit carryforward from line 16 of your 2011 Form 8396	4		-
5	Enter any 2010 credit carryforward from line 14 of your 2011 Form 8396	5	17,947	<u> </u>
6	Enter any 2011 credit carryforward from line 17 of your 2011 Form 8396	6	9,409	
7	Add lines 3 through 6	7	131,549	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	229,949	
9	Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8396" in the space next to that box	9	65,306	
Par	Mortgage Interest Credit Carryforward to 2013. (Complete only if line 9 is less than	ı line	7.)	
10	Add lines 3 and 4	10		
11	Enter the amount from line 7	11		
12	Enter the larger of line 9 or line 10	12		
13	Subtract line 12 from line 11	13		
14	2011 credit carryforward to 2013. Enter the smaller of line 6 or line 13	14		<u> </u>
15	Subtract line 14 from line 13	15		
16	2010 credit carryforward to 2013. Enter the smaller of line 5 or line 15	16		
17	2012 credit carryforward to 2013. Subtract line 9 from line 3. If zero or less, enter -0	17		
	aperwork Reduction Act Notice, see your tax return instructions. Cat. No. 62502X		Form 839 6	3 (2012)

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

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

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.

OMB No. 1545-1008

Attachment Sequence No. **88**

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

Identifying number

	1 otal Forms Filed = 7,158,038						
Part	2012 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Pa	art I.					
	al Real Estate Activities With Active Participation (For the definition al Allowance for Rental Real Estate Activities in the instructions.)	of ac	ctive participation,	see			
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	1,987,748				
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(3,211,286)			
С	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(1,529,220				
d	Combine lines 1a, 1b, and 1c				1d	4,432,230	
	nercial Revitalization Deductions From Rental Real Estate Activitie					, ,	
2a	Commercial revitalization deductions from Worksheet 2, column (a) .	2a	(*				
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(43				
•	Add lines 2a and 2b		1 2	1 /	2c	(59	
	her Passive Activities	· ·			20	(39	
	Activities with net income (enter the amount from Worksheet 3,			1			
	column (a))	За	2,424,812				
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,881,059)			
С	Prior years unallowed losses (enter the amount from Worksheet 3,						
	column (c))	3с	1, ,				
d	Combine lines 3a, 3b, and 3c			. ;	3d	3,704,500	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here						
	your return; all losses are allowed, including any prior year unallowed						
	2b, or 3c. Report the losses on the forms and schedules normally use	d .			4	7,149,773	\perp
	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 mor						
O I'	• Line 3d is a loss (and lines 1d and 2c are z					-	
	on: If your filing status is married filing separately and you lived with your Part III. Instead, go to line 15.	our s	pouse at any time	auring	tne	year, ao not cor	пріете
Part		lh Λα	tivo Portioinati	n			
rait	Note: Enter all numbers in Part II as positive amounts. See instru		•	JII			
5	Enter the smaller of the loss on line 1d or the loss on line 4	CLIOII	s for all example.		5	2.022.160	$\overline{}$
6	Enter \$150,000. If married filing separately, see instructions	6	2,918,603	·	_	2,932,169	
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	3,146,201				
•	Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9,		0,140,201				
	enter -0- on line 10. Otherwise, go to line 8.						
8	Subtract line 7 from line 6	8	1,821,729				
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing	_		ns	9	1,821,729	
10	Enter the smaller of line 5 or line 9		•		10	1,821,729	+
	If line 2c is a loss, go to Part III. Otherwise, go to line 15.					,- , -	
Part		ıctio	ns From Rental	Real E	Esta	te Activities	
	Note: Enter all numbers in Part III as positive amounts. See the e						
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing				11	29	T
12	Enter the loss from line 4		•	_	12		
13	Reduce line 12 by the amount on line 10				13	29	\top
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or	line	13		14	29	T
Part							
15	Add the income, if any, on lines 1a and 3a and enter the total				15	1,228,787	
16	Total losses allowed from all passive activities for 2012. Add	lines	10, 14, and 15.	See			
	instructions to find out how to report the losses on your tax return				16	3.676.178	

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

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

Total Forms Filed = 7,158,038

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

OMB No. 1545-1008 2012 Attachment Sequence No. 88

Identifying number

Part I **2012 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I. Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.) 1a Activities with net income (enter the amount from Worksheet 1, 61,749,169 1a Activities with net loss (enter the amount from Worksheet 1, column 45,078,253 Prior years unallowed losses (enter the amount from Worksheet 1, 89,880,746 d Combine lines 1a, 1b, and 1c 1d -73,209,829 **Commercial Revitalization Deductions From Rental Real Estate Activities** 2a Commercial revitalization deductions from Worksheet 2, column (a) . 2a (**b** Prior year unallowed commercial revitalization deductions from 2b (12,973 Add lines 2a and 2b . . 2c 22,359 **All Other Passive Activities** 3a Activities with net income (enter the amount from Worksheet 3, 158,846,369 3a Activities with net loss (enter the amount from Worksheet 3, column 41,352,230 Prior years unallowed losses (enter the amount from Worksheet 3, 92,920,115 d Combine lines 3a, 3b, and 3c 24,574,023 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 -48,658,165 • 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. Special Allowance for Rental Real Estate Activities With Active Participation Part II Note: Enter all numbers in Part II as positive amounts. See instructions for an example. 5 Enter the **smaller** of the loss on line 1d or the loss on line 4 . . . 118,771,306 Enter \$150,000. If married filing separately, see instructions . . 436,942,720 7 Enter modified adjusted gross income, but not less than zero (see instructions) 724,599,228 Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8. Subtract line 7 from line 6 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions 35.456.344 Enter the **smaller** of line 5 or line 9 10 17,127,716 10 If line 2c is a loss, go to Part III. Otherwise, go to line 15. Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities Part III 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 702 11 12 12 13 13 25,530 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13 14 14 475 Part IV Total Losses Allowed 15 25,017,965 Total losses allowed from all passive activities for 2012. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return 16 67,890,561 For Paperwork Reduction Act Notice, see instructions. Form **8582** (2012)

Cat. No. 63704F

Form **8586**(Rev. December 2011)
Department of the Treasury

Low-Income Housing Credit

OMB No. 1545-0984

► Attach to your tax return.

Attachment Sequence No. **36a**

Internal Revenue Service (99) Identifying number Name(s) shown on return Total Forms Filed = 30,668 Part I Buildings Placed in Service Before 2008 Number of Forms 8609-A attached for buildings placed in service before Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (iii) Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 3 (see instructions) Low-income housing credit for buildings placed in service before 2008 from partnerships, S 29,719 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 29,753 Amount allocated to beneficiaries of the estate or trust (see instructions) Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d . . . Part II Buildings Placed in Service After 2007 Number of Forms 8609-A attached for buildings placed in service after Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ Yes
☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____(iii) _____ 10 Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 10 Low-income housing credit for buildings placed in service after 2007 from partnerships, 11 656 11 12 Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on 717 12 Amount allocated to beneficiaries of the estate or trust (see instructions) Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d .

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63987I

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

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

(Rev. December 2011) Department of the Treasury
Internal Revenue Service (99)

Low-Income Housing Credit

► Attach to your tax return.

OMB No. 1545-0984

Attachment Sequence No. **36a**

name(s	Total Forms Filed = 30,668	, incluying	, namber
Par	Buildings Placed in Service Before 2008		
1	Number of Forms 8609-A attached for buildings placed in service before 2008		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? Yes No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) (ii) (iv)		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	*
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	40,512
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	40,585
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	
_	Buildings Placed in Service After 2007		
8	Number of Forms 8609-A attached for buildings placed in service after 2007		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? Yes No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) (ii) (iv)		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts	11	10,355
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	10,412
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d	14	
For Pa	perwork Reduction Act Notice, see instructions. Cat. No. 639871		Form 8586 (Rev. 12-201)

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

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

8606 Form

Department of the Treasury Internal Revenue Service (99)

Nondeductible IRAs

▶ Information about Form 8606 and its separate instructions is at www.irs.gov/form8606.

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

OMB No. 1545-0074

2012

Attachment
Sequence No. 48

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions. Your social security number Total Forms Filed = 2.326.607 Home address (number and street, or P.O. box if mail is not delivered to your home) Apt. no. Fill in Your Address Only If You Are Filing This City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions). Form by Itself and Not With Your Tax Return Foreign country name Foreign province/state/county Foreign postal code Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs Complete this part only if one or more of the following apply. • You made nondeductible contributions to a traditional IRA for 2012. • You took distributions from a traditional, SEP, or SIMPLE IRA in 2012 and you made nondeductible contributions to a traditional IRA in 2012 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions. • You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2012 or an earlier year. Enter your nondeductible contributions to traditional IRAs for 2012, including those made for 2012 from January 1, 2013, through April 15, 2013 (see instructions) 607,656 2 2 962,389 3 Add lines 1 and 2 1,290,649 In 2012, did you take a distribution No ➤ Enter the amount from line 3 on line 14. from traditional, SEP, or SIMPLE IRAs, Do not complete the rest of Part I. or make a Roth IRA conversion? Yes _____ Go to line 4. 4 Enter those contributions included on line 1 that were made from January 1, 2013, through April 15, 2013 4 7,473 5 5 1,288,916 6 Enter the value of all your traditional, SEP, and SIMPLE IRAs as of 362,521 December 31, 2012, plus any outstanding rollovers (see instructions) . . . 6 Enter your distributions from traditional, SEP, and SIMPLE IRAs in 7 2012. Do not include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or 462,100 recharacterizations of traditional IRA contributions (see instructions) 7 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16 . 8 47,939 Add lines 6, 7, and 8 9 513,733 10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" 10 11 Multiply line 8 by line 10. This is the nontaxable portion of the amount 39,282 you converted to Roth IRAs. Also enter this amount on line 17 . . . 11 12 Multiply line 7 by line 10. This is the nontaxable portion of your 395,828 distributions that you did not convert to a Roth IRA 13 Add lines 11 and 12. This is the nontaxable portion of all your distributions 13 469,219 14 Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2012 and earlier years 14 1.210.027 15 Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 431,439 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b 15 Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under

age 591/2 at the time of the distribution (see instructions).

Department of the Treasury Internal Revenue Service (99)

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

Nondeductible IRAs

▶ Information about Form 8606 and its separate instructions is at www.irs.gov/form8606.

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

OMB No. 1545-0074

2012
Attachment Sequence No. 48

Your social security number

		Total Forms Filed = 2,3	326,607						
Eill in	Your Address Only	Home address (number and street, or P	O. box if mail is not o	delivere	ed to your home)			Apt. no.	
		Oits town and the state and 7ID				4 - 41		h - l (i t t t	\
	Are Filing This by Itself and Not	City, town or post office, state, and ZIP	code. If you have a fo	oreign a	address, also comple	ete the s	paces	Delow (see Instruction	ons).
	Your Tax Return	Foreign country name	Foreign pro	ovince	/state/county		Foreig	gn postal code	
Par		ontributions to Traditional IR		utions	From Tradition	nal, S	SEP,	and SIMPLE I	RAs
		only if one or more of the following							
	 You made nonde 	eductible contributions to a traditi	onal IRA for 2012	2.					
	traditional IRA in	itions from a traditional, SEP, or S 2012 or an earlier year. For this p and an HSA, conversion, recharac	purpose, a distrib	oution	does not includ	le a ro	llover		to a
		art, but not all, of your traditional, zed) and you made nondeductibl							tion
1	•	le contributions to traditional IRAs		_				0.446.400	
_		nrough April 15, 2013 (see instruc					1	3,442,403	
2 3		traditional IRAs (see instructions)					3	23,746,941 27,189,344	
3	In 2012, did you take a distri	ibution No				-	3	27,109,044	
	from traditional, SEP, or SIM				e rest of Part I.				
	or make a Roth IRA convers		Go to line 4.						
4	Enter those contributions	included on line 1 that were made f	rom January 1, 20)13, th	rough April 15, 20	013	4	45,637	
5	Subtract line 4 from line	3					5	27,143,707	
6	Enter the value of all	your traditional, SEP, and SIMP	LE IRAs as of						
	December 31, 2012, plus	s any outstanding rollovers (see ins	tructions)	6	126,204,090				
7		s from traditional, SEP, and SI							
		ollovers, a one-time distribution to							
		oth IRA, certain returned cor aditional IRA contributions (see in		7	9,391,779				
0		ou converted from traditional, SEI	•		0,001,770				
8		112. Do not include amounts con							
		e instructions). Also enter this amou		8	2,382,589				
9	Add lines 6, 7, and 8 .	The state of the s	7,978,458						
10		Enter the result as a decimal roun	ided to at least						
	3 places. If the result is	1.000 or more, enter "1.000" .		10	× .				
11		0. This is the nontaxable portion			040 544				
	•	RAs. Also enter this amount on lir		11	310,541				
12		e 10. This is the nontaxable p d not convert to a Roth IRA	-	12	1,288,387				
13	-	is is the nontaxable portion of all		s .			13	2,017,810	
14		e 3. This is your total basis in tra					14	25,171,534	
15		act line 12 from line 7. If more that							
		40A, line 11b; or Form 1040NR, li					15	8,103,392	
		ect to an additional 10% tax on	the amount on	line 1	5 if you were ur	nder			
	age 59% at the time of the	he distribution (see instructions).							

Use Only

Firm's address ▶

Form 8606 (2012) Page 2 2012 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs Part II Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2012 (excluding any portion you recharacterized). 16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012. Do not include amounts 16 you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2012 or 2013 (see instructions) 218,785 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount 17 94,827 Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; 18 18 173,009 Part III **Distributions From Roth IRAs** Complete this part only if you took a distribution from a Roth IRA in 2012. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions). 19 Enter your total nonqualified distributions from Roth IRAs in 2012, including any qualified first-time 412,544 19 11,641 20 Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than \$10,000 . . . 20 21 Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25 21 404,473 22 267,228 22 23 Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, 228,293 23 Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from 24 22,896 24 25 Taxable amount. Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b. 25 213,028 Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and Sign Here Only If You belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. **Are Filing This Form** by Itself and Not With **Your Tax Return** Date Your signature Print/Type preparer's name Preparer's signature Date Check [if PTIN Paid self-employed Preparer Firm's name Firm's EIN ▶

Form **8606** (2012)

Phone no.

Form 8606 (2012) Page 2 2012 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs Part II Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2012 (excluding any portion you recharacterized). 16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2012. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2012 or 2013 (see instructions) 16 11,000,365 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount 17 1,227,069 Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; 18 Form 1040A, line 11b; or Form 1040NR, line 16b 18 9,773,296 Part III **Distributions From Roth IRAs** Complete this part only if you took a distribution from a Roth IRA in 2012. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions). 19 Enter your total nonqualified distributions from Roth IRAs in 2012, including any qualified first-time 3,061,313 19 20 94,497 20 Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than \$10,000 . . . 21 Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25 21 2,966,844 22 2,766,969 23 Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, 1,314,743 23 Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from 24 1,195,290 24 Taxable amount. Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b. 921,471 25 Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and Sign Here Only If You belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. **Are Filing This Form** by Itself and Not With **Your Tax Return** Date Your signature Print/Type preparer's name Preparer's signature Date PTIN Check | if **Paid** self-employed **Preparer** Firm's name Firm's EIN ▶ **Use Only** Firm's address ▶ Phone no.

Form **8606** (2012)

8615

Department of the Treasury Internal Revenue Service (99)

Tax for Certain Children Who Have Investment Income of More Than \$1.900

► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

Information about Form 8615 and its separate instructions is at www.irs.gov/form8615.

OMB No. 1545-0074

2012

Attachment
Sequence No. 33

Child's social security number Child's name shown on return Total Forms Filed = 312.326 Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule J (Form 1040). A Parent's name (first, initial, and last). Caution: See instructions before completing. B Parent's social security number C Parent's filing status (check one): Single Married filing separately Head of household Qualifying widow(er) Part I Child's Net Investment Income 311,983 1 1 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter 2 312,326 3 Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but do 307,998 3 Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions 4 302,951 Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but do attach it to the child's return 302,951 Part II **Tentative Tax Based on the Tax Rate of the Parent** Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent 6 270,030 Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. 7 7 111,645 302,951 8 Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 9 295,980 Enter the parent's tax from Form 1040. line 44: Form 1040A. line 28. minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure 264,963 10 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 11 278.052 11 307,998 **b** Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . 12b 276,968 Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16. Subtract line 5 from line 4 14 Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If 15 the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 15 139,811 16 16 280,050 17 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or 192,532 Schedule J (Form 1040) is used to figure the tax, check here 17 Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, 282,048 18 line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions

Department of the Treasury Internal Revenue Service (99)

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

► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

Information about Form 8615 and its separate instructions is at www.irs.gov/form8615.

OMB No. 1545-0074

2012

Attachment Sequence No. 33

Child's social security number Child's name shown on return Total Forms Filed = 312.326 Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule J (Form 1040). A Parent's name (first, initial, and last). Caution: See instructions before completing. B Parent's social security number C Parent's filing status (check one): ☐ Single ☐ Married filing separately Head of household Qualifying widow(er) Part I Child's Net Investment Income 5,348,237 1 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter 2 655,952 Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but do 4,701,639 3 Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions 4,779,427 4 Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but do attach it to the child's return 5 4,330,065 Part II Tentative Tax Based on the Tax Rate of the Parent Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent 6 151,624,089 Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. 4,687,586 160,641,741 8 Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 42,599,949 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure 40,749,157 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 1.850.792 11 244,512 Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . 12b Multiply line 11 by line 12b 13 897,740 Child's Tax-If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16. Part III Subtract line 5 from line 4 14 Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If 15 the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 15 25,255 16 16 922,995 17 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here 647,226 17 Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, 924,595 line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Department of the Treasury Internal Revenue Service (99)

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

► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.

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

OMB No. 1545-1073 Attachment

Sequence No. **74**

Name(s) shown on return Identifying number Total Forms Filed = 1,128,102

Par	Net Minimum Tax on Exclusion Items			
1	Combine lines 1 and 10 of your 2011 Form 6251. Estates and trusts, see instructions	1	1,106,317	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	1,032,417	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(14,650)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$223,900 and you were married filing separately for 2011, see instructions	4	1,061,729	
5	Enter: \$74,450 if married filing jointly or qualifying widow(er) for 2011; \$48,450 if single or head of household for 2011; or \$37,225 if married filing separately for 2011. Estates and trusts, enter \$22,500	5	1,128,102	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2011; \$112,500 if single or head of household for 2011; or \$75,000 if married filing separately for 2011. Estates and trusts, enter \$75,000	6	1,128,102	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	861,207	
8	Multiply line 7 by 25% (.25)	8	861,207	
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2011, see instructions	9	920,094	-
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	971,422	
11	• If for 2011 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.			
	• If for 2011 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions.	11	963,290	
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	290,284	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	961,832	
14	Enter the amount from your 2011 Form 6251, line 34, or 2011 Form 1041, Schedule I, line 55	14	967,200	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0	15	807,445	
For Pa	perwork Reduction Act Notice, see instructions. Cat. No. 10002S		Form 8801	(2012)

Department of the Treasury Internal Revenue Service (99)

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

► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.

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

OMB No. 1545-1073

2012
Attachment
Sequence No. 74

Name(s) shown on return

Total Forms Filed = 1,128,102

Identifying number

	Total Forms Filed = 1,128,102			
Part	Net Minimum Tax on Exclusion Items			
1	Combine lines 1 and 10 of your 2011 Form 6251. Estates and trusts, see instructions	. 1	350,253,592	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	. 2	49,456,581	
3	Minimum tax credit net operating loss deduction (see instructions)	. 3	(2,383,589)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If mo than \$223,900 and you were married filing separately for 2011, see instructions		407,557,802	
5	Enter: \$74,450 if married filing jointly or qualifying widow(er) for 2011; \$48,450 if single or head household for 2011; or \$37,225 if married filing separately for 2011. Estates and trusts, enter \$22,500		77,117,796	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2011; \$112,500 if single or her of household for 2011; or \$75,000 if married filing separately for 2011. Estates and trusts, ent \$75,000		158,823,614	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	. 7	271,066,774	
8	Multiply line 7 by 25% (.25)	. 8	67,766,804	
9	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2011, see instructions	9	43,933,750	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. For 1040NR filers, see instructions	m · 10	371,038,940	
11	 If for 2011 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. If for 2011 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, 	11	86,770,774	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	. 12	1,630,430	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	. 13	85,166,690	
14	Enter the amount from your 2011 Form 6251, line 34, or 2011 Form 1041, Schedule I, line 55 .	. 14	77,026,982	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0	. 15	9,244,751	(22)

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form 8801 (2012) Page **2**

	801 (2012)			Page ∠
Part	Current Year Nonrefundable and Refundable Credits and Carryforward to 2013			
16	Enter the amount from your 2011 Form 6251, line 35, or 2011 Form 1041, Schedule I, line 56	16	881,385	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	685,764	
19	2011 credit carryforward. Enter the amount from your 2011 Form 8801, line 28	19	795,557	
20	Enter your 2011 unallowed qualified electric vehicle credit (see instructions)	20	428	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1,054,465	
22	Enter your 2012 regular income tax liability minus allowable credits (see instructions)	22	963,511	
23	Enter the amount from your 2012 Form 6251, line 33, or 2012 Form 1041, Schedule I, line 54	23	923,724	
24	Subtract line 23 from line 22. If zero or less, enter -0	24	262,060	
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2012 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	262,060	
26	Estates and trusts: Skip lines 26 and 27 and go to line 28. Individuals: Did you have a minimum tax credit carryforward to 2010 (on your 2009 Form 8801, line 30)?			
	No. Leave lines 26 and 27 blank and go to line 28.			
	☐ Yes. Complete Part IV of Form 8801 to figure the amount to enter	26	254,181	
27	Is line 26 more than line 25?			
	No. Leave line 27 blank and go to line 28.			
	☐ Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2012 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c)	27	220,916	
28	Credit carryforward to 2013. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	843,516	

Form **8801** (2012)

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form 8801 (2012) Page **2**

	801 (2012)			Page 2
Par	Current Year Nonrefundable and Refundable Credits and Carryforward to 2013			
16	Enter the amount from your 2011 Form 6251, line 35, or 2011 Form 1041, Schedule I, line 56	16	10,206,063	
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	961,312	
19	2011 credit carryforward. Enter the amount from your 2011 Form 8801, line 28	19	9,067,525	
20	Enter your 2011 unallowed qualified electric vehicle credit (see instructions)	20	1,960	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	10,453,794	
22	Enter your 2012 regular income tax liability minus allowable credits (see instructions)	22	95,647,333	
23	Enter the amount from your 2012 Form 6251, line 33, or 2012 Form 1041, Schedule I, line 54	23	102,595,961	
24	Subtract line 23 from line 22. If zero or less, enter -0	24	2,236,488	
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2012 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	683,846	
26	Estates and trusts: Skip lines 26 and 27 and go to line 28. Individuals: Did you have a minimum tax credit carryforward to 2010 (on your 2009 Form 8801, line 30)?			
	■ No. Leave lines 26 and 27 blank and go to line 28.			
	☐ Yes. Complete Part IV of Form 8801 to figure the amount to enter	26	652,327	
27	Is line 26 more than line 25?			
	■ No. Leave line 27 blank and go to line 28.			
	Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2012 Form 1040, line 71 (check box c), or Form 1040NR, line 67		550 400	
	(check box c)	27	553,130	
28	Credit carryforward to 2013. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	00	9,216,818	
	of this amount because you may use it in future years	28	9,210,616	

Form **8801** (2012)

Part	Tax Computation Using Maximum Capital Gains Rates			9
29	Caution. If you did not complete the 2011 Qualified Dividends and Cap the 2011 Schedule D Tax Worksheet, or Part V of the 2011 Schedule instructions before completing this part. Enter the amount from Form 8801, line 10. If you filed Form 2555 or 255 amount from line 3 of the Foreign Earned Income Tax Worksheet in the in Caution. If for 2011 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see completing lines 30, 31, and 32.	D (Form 1041), see the 55-EZ for 2011, enter the structions	29	
30	Enter the amount from line 6 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2011 Schedule D Tax Worksheet, or the amount from line 22 of the 2011 Schedule D (Form 1041), whichever applies*	30		
	If you figured your 2011 tax using the 2011 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.			
31	Enter the amount from line 19 of your 2011 Schedule D (Form 1040), or line 14b, column (2), of the 2011 Schedule D (Form 1041)	31		
32	Add lines 30 and 31, and enter the smaller of that result or the amount from line 10 of your 2011 Schedule D Tax Worksheet	32		
33	Enter the smaller of line 29 or line 32		33	
34 35	Subtract line 33 from line 29		34	
33	by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,50 separately for 2011) from the result. Form 1040NR filers, see instructions	00 (\$1,750 if married filing	35	
36	Enter: • \$69,000 if married filing jointly or qualifying widow(er) for 2011, • \$34,500 if single or married filing separately for 2011, • \$46,250 if head of household for 2011, or • \$2,300 for an estate or trust. Form 1040NR filers, see instructions	36		
37	Enter the amount from line 7 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2011 Schedule D Tax Worksheet, or the amount from line 23 of the 2011 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2011 Schedule D (Form 1041), enter -0 Form 1040NR filers, see instructions	37		
38	Subtract line 37 from line 36. If zero or less, enter -0	38		
39	Enter the smaller of line 29 or line 30	39		
40	Enter the smaller of line 38 or line 39	40	-	
41 42	Subtract line 40 from line 39	41	42	
42	. ,		42	
	If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Other	wise, go to line 43.		
43	Subtract line 39 from line 33	43		
44	Multiply line 43 by 25% (.25)		44	
45 46	Add lines 35, 42, and 44		45	
46	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately to by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,50 separately for 2011) from the result. Form 1040NR filers, see instructions	00 (\$1,750 if married filing	46	
47	Enter the smaller of line 45 or line 46 here and on line 11. If you filed F.		70	
	2011, do not enter this amount on line 11. Instead, enter it on line 4 of th Tax Worksheet in the instructions	e Foreign Earned Income	47	

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

FOIIII O	301 (2012)					Page •
Part	Tax Computation Using Maximum Capital Gains Rates					
29	Caution. If you did not complete the 2011 Qualified Dividends and Cap the 2011 Schedule D Tax Worksheet, or Part V of the 2011 Schedule instructions before completing this part. Enter the amount from Form 8801, line 10. If you filed Form 2555 or 255 amount from line 3 of the Foreign Earned Income Tax Worksheet in the in: Caution. If for 2011 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see completing lines 30, 31, and 32.	D (F 55-EZ struct	form 1041), see of the control of th	the the	29	
30	Enter the amount from line 6 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2011 Schedule D Tax Worksheet, or the amount from line 22 of the 2011 Schedule D (Form 1041), whichever applies*	30				
	If you figured your 2011 tax using the 2011 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.					
31	Enter the amount from line 19 of your 2011 Schedule D (Form 1040), or line 14b, column (2), of the 2011 Schedule D (Form 1041)	31				
32	Add lines 30 and 31, and enter the smaller of that result or the amount from line 10 of your 2011 Schedule D Tax Worksheet	32				
33 34	Enter the smaller of line 29 or line 32			_	33 34	
35	If line 34 is \$175,000 or less (\$87,500 or less if married filing separately by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,50 separately for 2011) from the result. Form 1040NR filers, see instructions	00 (\$1	,750 if married fil	34 ing	35	
36	Enter: • \$69,000 if married filing jointly or qualifying widow(er) for 2011, • \$34,500 if single or married filing separately for 2011, • \$46,250 if head of household for 2011, or • \$2,300 for an estate or trust. Form 1040NR filers, see instructions	36				
37	Enter the amount from line 7 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2011 Schedule D Tax Worksheet, or the amount from line 23 of the 2011 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2011 Schedule D (Form 1041), enter -0 Form 1040NR filers, see instructions	37				
38 39 40 41 42	Subtract line 37 from line 36. If zero or less, enter -0- Enter the smaller of line 29 or line 30	38 39 40 41			42	
42	Multiply line 41 by 15% (.15)				+2	
43	Subtract line 39 from line 33	43				
44	Multiply line 43 by 25% (.25)			>	44	
45 46	Add lines 35, 42, and 44	for 20 00 (\$1	11), multiply line ,750 if married fil	29 ing	45	
47	Enter the smaller of line 45 or line 46 here and on line 11. If you filed For 2011, do not enter this amount on line 11. Instead, enter it on line 4 of the	orm 2	2555 or 2555-EZ	for me	46	
	Tax Worksheet in the instructions				47	

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

Part	IV Tentative Refundable Credit			
48		48		
49	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0			
50	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0			
51	Enter the total of lines 18 and 20 from your 2012 Form 8801. If zero or less, enter -0			
52	Add lines 49 through 51	52	243,071	
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (If zero or less, enter -0-here and on line 26. Do not complete the rest of Part IV)	53	254,289	
54	Multiply line 53 by 50% (.50)	54		
55	Enter the amount from your 2011 Form 8801, line 57	55	143,162	
56	Enter the larger of line 54 or line 55	56		
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26	57		

Form **8801** (2012)

	801 (2012)		Page 4
Part	IV Tentative Refundable Credit		
48	Enter the amount from line 21	48	
49	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0		
50	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0		
51	Enter the total of lines 18 and 20 from your 2012 Form 8801. If zero or less, enter -0		
52	Add lines 49 through 51	52	1,251,549
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (If zero or less, enter -0-here and on line 26. Do not complete the rest of Part IV)	53	1,041,431
54	Multiply line 53 by 50% (.50)	54	
55	Enter the amount from your 2011 Form 8801, line 57	55	427,214
56	Enter the larger of line 54 or line 55	56	
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26	57	

Form **8801** (2012)

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

SCHEDULE 8812 (Form 1040A or 1040)

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

Part I

Child Tax Credit

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

Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.

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

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

OMB No. 1545-0074

2012

Sequence No. 47

Total Forms Filed = 20,682,808

Your social security number

GAUI	ION				
		uestions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040N entification Number) and that you indicated qualified for the child tax credit by checking colum			IN
	1	ndent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child separate instructions.	ld mee	t the substantial	
	☐ Yes	S No			
		pendent identified with an ITIN and listed as a qualifying child for the child tax credit, did this c eseparate instructions.	child n	neet the substantial	
	☐ Yes	S No			
		ndent identified with an ITIN and listed as a qualifying child for the child tax credit, did this chieseparate instructions.	ild mee	et the substantial	
	☐ Yes	S No			
D	_	endent identified with an ITIN and listed as a qualifying child for the child tax credit, did this cle separate instructions.	hild m	eet the substantial	
	☐ Yes	S No			
Par		nal Child Tax Credit Filers			_
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).			
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).	1	20,682,762	
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).			
	If you used Pub.	. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
2		at from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2	7,618,637	
3 4a		rom line 1. If zero, stop; you cannot take this credit	3	20,578,393	
+a b		abat pay (see separate			
	instructions) .				
5		n line 4a more than \$3,000?			
	_	e line 5 blank and enter -0- on line 6. act \$3,000 from the amount on line 4a. Enter the result 5 20.556.642			
6		ount on line 5 by 15% (.15) and enter the result	6	20,555,622	

No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of

Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.

Next. Do you have three or more qualifying children?

line 3 or line 6 on line 13.

Otherwise, go to line 7.

SCHEDULE 8812 (Form 1040A or 1040)

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

Part I

Child Tax Credit

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

Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.

Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.

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

OMB No. 1545-0074

2012

Attachment Sequence No. 47

Total Forms Filed = 20,682,808

Your social security number

CAU		pendent does not qualify for the credit, you cannot include that dependent in the calcul-	ation	of this credit.	
		nestions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NF entification Number) and that you indicated qualified for the child tax credit by checking column			IN
A		dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child separate instructions.	d meet	the substantial	
	☐ Yes	□ No			
В	-	pendent identified with an ITIN and listed as a qualifying child for the child tax credit, did this consequences instructions.	hild m	eet the substantial	
	☐ Yes	□ No			
C	-	dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this chil separate instructions.	d mee	et the substantial	
	☐ Yes	□ No			
D	-	endent identified with an ITIN and listed as a qualifying child for the child tax credit, did this ch separate instructions.	ild me	eet the substantial	
	☐ Yes	□ No			
	and check here .		dit, se	e the instructions	
Pai		al Child Tax Credit Filers			
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).			
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).	1	38,618,584	
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).			
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
2	Enter the amoun	t from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2	5,896,672	
3	Subtract line 2 fr	om line 1. If zero, stop; you cannot take this credit	3	32,721,912	
4 a		see separate instructions)			
b	 Nontaxable com instructions) . 	bat pay (see separate			
5					
		line 5 blank and enter -0- on line 6.			
		ct \$3,000 from the amount on line 4a. Enter the result			
6		ount on line 5 by 15% (.15) and enter the result	6	61,936,022	
	Next. Do you ha	ave three or more qualifying children?			

No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of

Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.

line 3 or line 6 on line 13.

Otherwise, go to line 7.

Schedule 8812 (Form 1040A or 1040) 2012

Part	III Certain	Filers Who Have Three or More Qualifying Childre	n					
7	If married filing	security and Medicare taxes from Form(s) W-2, boxes 4 and 6. g jointly, include your spouse's amounts with yours. If you road, see separate instructions	7	1,559,359				
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.						
	1040A filers:	Enter -0	8	535,141				
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.						
9	Add lines 7 and	8	9	1,881,423				
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 64a and 69.						
	1040A filers:	Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).	10	1,429,668				
	1040NR filers:	Enter the amount from Form 1040NR, line 65.						
11	Subtract line 10	from line 9. If zero or less, enter -0			. [11	503,199	
12	_	of line 6 or line 11			. [12	1,963,219	
		maller of line 3 or line 12 on line 13.						
Part		al Child Tax Credit						
13	This is your a	dditional child tax credit			. [13	20,533,173	
							Enter this amount on Form 1040, line 65, Form 1040A, line 39, 6 Form 1040NR, line 63	

Schedule 8812 (Form 1040A or 1040) 2012

Schedule 8812 (Form 1040A or 1040) 2012 Page **2**

Part	Certain	Filers Who Have Three or More Qualifying Childre	n					
7	If married filing	security and Medicare taxes from Form(s) W-2, boxes 4 and 6. g jointly, include your spouse's amounts with yours. If you road, see separate instructions	7	1,456,042				
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.						
	1040A filers:	Enter -0	8	521,505				
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.						
9	Add lines 7 and	8	9	1,977,547				
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 64a and 69.						
	1040A filers:	Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).	10	7,080,370				
	1040NR filers:	Enter the amount from Form 1040NR, line 65.						
11	Subtract line 10	from line 9. If zero or less, enter -0				11	611,486	
12	U	of line 6 or line 11				12	4,194,947	
		maller of line 3 or line 12 on line 13.						
Part	N Addition	al Child Tax Credit						
13	This is your ac	dditional child tax credit			. [13	27,717,367	
							Enter this amount on Form 1040, line 65, Form 1040A, line 39, Form 1040NR, line 63	

Schedule 8812 (Form 1040A or 1040) 2012

Department of the Treasury Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

► Information about Form 8814 and its instructions is at www.irs.gov/form8814.

► Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment

Name(s) shown on your return

Total Forms Filed = 63,874

Your social security number

file a s	on. The federal income tax on your child's income, including qualified dividends and capital gain of separate tax return for the child instead of making this election. This is because you cannot take could take on his or her own return. For details, see Tax benefits you cannot take in the instructi	e certai		
			's social security n	umber
C If	f more than one Form 8814 is attached, check here			
Part				
1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions) 1a	16,659	
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a			
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If you child received any ordinary dividends as a nominee, see the instructions	r 2 a	28,540	
b	Enter your child's qualified dividends included on line 2a. See the instructions			
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	13,961	
4	Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, do not file this form. Your child must file his or her own return to report the income	I	39,632	
5	Base amount	5		
6	Subtract line 5 from line 4	6	15,621	
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)			
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)			
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return			
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return			
11 12	Add lines 9 and 10	11	11,229	+
	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	1 12	13,806	
Part	Tax on the First \$1,900 of Child's Interest and Dividends			
13	Amount not taxed	13		
14	Subtract line 13 from line 4. If the result is zero or less, enter -0	14	36,514	
15	Tax. Is the amount on line 14 less than \$950?		26.500	
	No. Enter \$95 here and see the Note below.	15	36,506	
	☐ Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below. If you checked the box on line C above, see the instructions. Otherwise, include the amount frrm 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on Form 1040, line 44, or Form			ı enter

8814 **8814**

Department of the Treasury Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

► Information about Form 8814 and its instructions is at www.irs.gov/form8814.

► Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. 40

Name(s) shown on your return

Total Forms Filed = 63,874

Your social security number

A C	Child's name (first, initial, and last)	3 Child	's social security	numbe
C If	more than one Form 8814 is attached, check here			
Part				
1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the		20.044	Т
b	child's Forms 1099-INT and 1099-OID, see the instructions	1a	26,811	
D	on line 1a			
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your			
h	child received any ordinary dividends as a nominee, see the instructions	2a	73,106	
b	Enter your child's qualified dividends included on line 2a. See the instructions			
3	Enter your child's capital gain distributions. If your child received any capital gain distributions			
	as a nominee, see the instructions	3	17,881	
4	Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, do not file this form. Your child must file his or her own return to			
	report the income	4	117,798	
5	Base amount	5	111,100	
6	Subtract line 5 from line 4	6	29,951	
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)			
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at			
	least three places)			
9	Multiply line 6 by line 7. Enter the result here. See the instructions			
10	for where to report this amount on your return			
	for where to report this amount on your return			
11	Add lines 9 and 10	11	20,427	
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form			
	1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	9,612	
Port		12	3,012	
Part				
13 14	Amount not taxed	13	35,731	
1 4 15	Tax. Is the amount on line 14 less than \$950?	1-4	35,731	
	☐ No. Enter \$95 here and see the Note below.	15	3,573	
lote	Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below.	ana lina	15 in the town	
ote.	If you checked the box on line C above, see the instructions. Otherwise, include the amount fr	חוו וזוכ	is in the tax yo	u ent

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attachment

► Attach to your tax return.

Sequence No. 109 Identifying number

OMB No. 1545-1190

Department of the Treasury Internal Revenue Service Name(s) shown on tax return Total Forms Filed = 194,563

Part	Information on the Like-Kind Exchange									
1	Note: If the property described on line 1 or line 2 is real or personal property Description of like-kind property given up:	y located outside the United	d Stat	es, indicate the country.						
2	Description of like-kind property received:									
3	Date like-kind property given up was originally acquired (month, day, ye	ear)	3	MM/DD/YYYY						
4	Date you actually transferred your property to other party (month, day, y	/ear)	4	MM/DD/YYYY						
5	Date like-kind property you received was identified by written notice to 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, da	ay, year). See instructions	6	MM/DD/YYYY						
7	Was the exchange of the property given up or received made with a rela (such as through an intermediary)? See instructions. If "Yes," complete F			rectly · · □ Yes □ No						
Part	II Related Party Exchange Information									
8	Name of related party	Relationship to you	Relate	ed party's identifying number						
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)									
9	During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property?									
10	During this tax year (and before the date that is 2 years after the last tra the exchange), did you sell or dispose of any part of the like-kind prope									
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.									
11	If one of the exceptions below applies to the disposition, check the applicable box:									
а	☐ The disposition was after the death of either of the related parties.									
b	☐ The disposition was an involuntary conversion, and the threat of cor	nversion occurred after the	e excl	hange.						
С	☐ You can establish to the satisfaction of the IRS that neither the exchits principal purposes. If this box is checked, attach an explanation		had ta	ax avoidance as one of						

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

2012
Attachment
Sequence No. 109

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Total Forms Filed = 194,563

Identifying number

Part	information on the Like-Kind Exchange								
1	Note: If the property described on line 1 or line 2 is real or personal property Description of like-kind property given up:	y located outside the Unite	d Stat	tes, indicate the country.					
2	Description of like-kind property received:								
3	Date like-kind property given up was originally acquired (month, day, ye	ar)	3	MM/DD/YYYY					
4	Date you actually transferred your property to other party (month, day, y	/ear)	4	MM/DD/YYYY					
5	Date like-kind property you received was identified by written notice to a 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, da	ay, year). See instructions	6	MM/DD/YYYY					
7	Was the exchange of the property given up or received made with a relation (such as through an intermediary)? See instructions. If "Yes," complete F	ted party, either directly o Part II. If "No," go to Part I	r indii II .	rectly · · □ Yes □ No					
Part	II Related Party Exchange Information								
8	Name of related party	Relationship to you	Relate	ed party's identifying number					
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)								
9	During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property?								
10	During this tax year (and before the date that is 2 years after the last trait the exchange), did you sell or dispose of any part of the like-kind proper								
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to the year of the exchange, stop here. If either line 9 or line 10 is "Yes," co deferred gain or (loss) from line 24 unless one of the exceptions on line	omplete Part III and report							
11	If one of the exceptions below applies to the disposition, check the app	licable box:							
а	☐ The disposition was after the death of either of the related parties.								
b	☐ The disposition was an involuntary conversion, and the threat of cor	nversion occurred after the	e exc	hange.					
С	You can establish to the satisfaction of the IRS that neither the exchits principal purposes. If this box is checked, attach an explanation (had ta	ax avoidance as one of					

Form 8824 (2012) Page 2

Your social security number

Form **8824** (2012)

Name(s) shown on tax return. Do not enter name and social security number if shown on other side. Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see Reporting of multi-asset exchanges in the instructions. Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15. Fair market value (FMV) of other property given up 12 13 Adjusted basis of other property given up 13 1,152 14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the 2,054 14 gain or (loss) in the same manner as if the exchange had been a sale Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions. Cash received, FMV of other property received, plus net liabilities assumed by other party, 15 9,897 reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . 15 16 16 168,867 17 17 170,862 18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any 18 191,626 19 19 177,676 20 Enter the smaller of line 15 or line 19, but not less than zero 20 6,971 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) 21 1,959 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on 22 5,643 Schedule D or Form 4797, unless the installment method applies (see instructions) 22 23 23 7,358 24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions 24 174,580 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 25 190,555 **Deferral of Gain From Section 1043 Conflict-of-Interest Sales** Part IV Note: This part is to be used only by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property is more than the basis of the divested property. 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) 30 30 Sales price of divested property (see instructions). 31 31 Basis of divested property 32 Realized gain. Subtract line 31 from line 30 32 33 Cost of replacement property purchased within 60 days after date 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) 36 Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on 36 37 **Deferred gain.** Subtract the sum of lines 35 and 36 from line 32 37 38 Basis of replacement property. Subtract line 37 from line 33

Your social security number

Form 8824 (2012) Page **2**

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

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see Reporting of multi-asset exchanges in the instructions. Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15. Fair market value (FMV) of other property given up 12 318.325 13 Adjusted basis of other property given up 13 157,821 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the 14 160,504 14 gain or (loss) in the same manner as if the exchange had been a sale Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions. Cash received, FMV of other property received, plus net liabilities assumed by other party, 15 1,915,482 reduced (but not below zero) by any exchange expenses you incurred (see instructions) 15 16 16 23,549,447 17 17 25,464,929 18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any 18 16,264,283 19 19 9,200,646 Enter the smaller of line 15 or line 19, but not less than zero 20 1,351,074 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) 21 21 35,882 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on 22 1,330,510 Schedule D or Form 4797, unless the installment method applies (see instructions) 22 23 23 1,366,392 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions 24 24 7,834,355 25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23 15,715,193 **Deferral of Gain From Section 1043 Conflict-of-Interest Sales** Part IV Note: This part is to be used only by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property is more than the basis of the divested property. 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) 30 Sales price of divested property (see instructions). . . . 30 31 Basis of divested property 31 32 Realized gain. Subtract line 31 from line 30 33 Cost of replacement property purchased within 60 days after date 34 34 35 Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions) 36 Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on 36 37 **Deferred gain.** Subtract the sum of lines 35 and 36 from line 32 37 38 Basis of replacement property. Subtract line 37 from line 33 . . .

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Department of the Treasury

Expenses for Business Use of Your Home

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

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

OMB No. 1545-0074

201 Attachment

Sequence No. 176 Internal Revenue Service (99) Name(s) of proprietor(s) Your social security number Total Forms Filed = 4,079,767 Part of Your Home Used for Business 1 Area used regularly and exclusively for business, regularly for daycare, or for storage of 1 3,784,394 2 3,789,670 % 3 For daycare facilities not used exclusively for business, go to line 4. All others go to line 7. 4 Multiply days used for daycare during year by hours used per day 4 **5** Total hours available for use during the year (366 days x 24 hours) (see instructions) 6 Divide line 4 by line 5. Enter the result as a decimal amount . . . 6 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶ % 7 **Figure Your Allowable Deduction** Part II 8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions 8 3.832.782 See instructions for columns (a) and (b) before completing lines 9-21. (a) Direct expenses (b) Indirect expenses Casualty losses (see instructions). 6,939 16,596 84,358 10 Deductible mortgage interest (see instructions) 10 2,124,269 11 Real estate taxes (see instructions) 89,924 2,342,555 11 108,237 12 2,535,842 **12** Add lines 9, 10, and 11 **13** Multiply line 12, column (b) by line 7. . . . 13 195,903 14 Add line 12, column (a) and line 13 . . . 14 2,586,237 15 Subtract line 14 from line 8. If zero or less, enter -0-15 2,621,181 16 Excess mortgage interest (see instructions) . 16 38,362 **17** Insurance 109,422 17 2,400,923 **18** Rent 18 62.310 783,356 19 Repairs and maintenance 19 157,562 1,268,395 229,337 3,073,981 21 Other expenses (see instructions). 21 168,021 923,783 22 424,612 3,307,593 **22** Add lines 16 through 21 23 Multiply line 22, column (b) by line 7 3,300,838 903,431 24 Carryover of operating expenses from 2011 Form 8829, line 42. . . 25 3,633,017 2,472,736 **26** Allowable operating expenses. Enter the **smaller** of line 15 or line 25. 26 2,420,390 27 27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15 7,362 28 Excess casualty losses (see instructions) 28 29 Depreciation of your home from line 41 below 29 1,702,209 **30** Carryover of excess casualty losses and depreciation from 2011 Form 8829, line 43 30 526,293 31 1,737,966 32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31 . . . 32 1,050,990 33 3,370,690 34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions) 34 27,106 35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶ 35 3,368,410 Part III **Depreciation of Your Home** 36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions) . . . 36 1,677,300 37 969,549 1,673,053 **38** Basis of building. Subtract line 37 from line 36 38 **39** Business basis of building. Multiply line 38 by line 7. 39 1,666,490 % 40 41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above 41 1,702,209 **Carryover of Unallowed Expenses to 2013** 1.403.535 42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0- 42

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

43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-

Cat. No. 13232M

Form **8829** (2012)

758,501

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

Expenses for Business Use of Your Home

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

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

OMB No. 1545-0074

2012

Attachment
Sequence No. 176

Your social security number

Total Forms Filed = 4,079,767 Part of Your Home Used for Business 1 Area used regularly and exclusively for business, regularly for daycare, or for storage of 1 1,294,560 2 7,974,133 % 3 For daycare facilities not used exclusively for business, go to line 4. All others go to line 7. 4 Multiply days used for daycare during year by hours used per day 4 **5** Total hours available for use during the year (366 days x 24 hours) (see instructions) 6 Divide line 4 by line 5. Enter the result as a decimal amount . . . 6 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 ▶ % **Figure Your Allowable Deduction** Part II 8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions 8 71,332,202 See instructions for columns (a) and (b) before completing lines 9-21. (a) Direct expenses (b) Indirect expenses Casualty losses (see instructions). 7,180 65,670 284.837 20,244,896 10 Deductible mortgage interest (see instructions) 10 Real estate taxes (see instructions) 115,931 8,853,538 11 11 407,948 29,164,103 12 **12** Add lines 9, 10, and 11 **13** Multiply line 12, column (b) by line 7. . . . 13 496,415 14 Add line 12, column (a) and line 13 . . . 14 4,625,955 15 15 Subtract line 14 from line 8. If zero or less, enter -0-79,179,793 * **16** Excess mortgage interest (see instructions) 16 147,923 64,208 17 2,905,737 **18** Rent 18 353.944 9,701,817 **19** Repairs and maintenance 163,027 3,622,980 312,659 10,509,231 21 Other expenses (see instructions). . . . 21 128,174 1,813,584 **22** Add lines 16 through 21 22 1,030,455 28,701,272 23 Multiply line 22, column (b) by line 7....... 4,894,660 23 4,254,642 24 Carryover of operating expenses from 2011 Form 8829, line 42. . . **25** Add line 22, column (a), line 23, and line 24 25 10,179,757 4,326,157 **26** Allowable operating expenses. Enter the **smaller** of line 15 or line 25. 26 74,853,636 27 27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15 40,844 28 Excess casualty losses (see instructions) 29 Depreciation of your home from line 41 below 1,335,185 **30** Carryover of excess casualty losses and depreciation from 2011 Form 8829, line 43 1,243,031 2,619,059 31 32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31 . . . 32 962,633 33 9,914,745 34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions) 36,508 34 35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶ 35 9,878,237 Part III **Depreciation of Your Home** 434,918,302 36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions) . . . 36 37 73,248,730 **38** Basis of building. Subtract line 37 from line 36 361,669,572 38 39 49,471,294 % 40 41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above 41 1,335,185 **Carryover of Unallowed Expenses to 2013** 5.853.600 42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0- 42 1,656,427 43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-43

Qualified Plug-in Electric and Electric Vehicle Credit

Identifying number

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

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

Attachment Sequence No. 111

OMB No. 1545-1374

	Δ.	

• Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles acquired before 2012.

Total Forms Filed = 3,350

Clai	m the credit for certain other plug-in electric vehicles on Fo	orm 8	936.			
	m the credit for certain alternative motor vehicles on Form	8910				
Par						
Sect	ion A—Vehicle Information					
	a separate column for each vehicle. If you need more colum dditional Forms 8834 and include the totals on lines 12 and		(a) Vehicle 1	V	(b) /ehicle 2	
1	Year, make, and model of vehicle	1				
2	Vehicle identification number (see instructions)	2				
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/	/	
4	Cost of the vehicle	4				
	If you did NOT use your vehicle for business or investration, skip Section B and go to Section C. All others, go to			edit from	a partnership	o or S
Secti	on B—Credit for Business/Investment Use Part o	f Vel	icle			
5	Business/investment use percentage (see instructions)	5	%			%
6	Multiply line 4 by line 5	6	,,,			T
7	Section 179 expense deduction (see instructions) .	7				
8	Subtract line 7 from line 6	8				
9	Multiply line 8 by 10% (.10)	9				
10	Maximum credit per vehicle	10				
11	Enter the smaller of line 9 or line 10	11				
12	Add columns (a) and (b) on line 11			12	*	
13	Qualified plug-in electric vehicle credit from partnerships	and S	Scorporations	13	0	
14	Business/investment use part of credit. Add lines 12	and	13. Partnerships and S corporation	ns,		
	report this amount on Schedule K. All others, report this a	amou	nt on Form 3800, line 1z	14	*	
Secti	on C—Credit for Personal Use Part of Vehicle					
15	If you skipped Section B, enter the amount from line 4.					
	If you completed Section B, subtract line 6 from line 4	15				
16	Multiply line 15 by 10% (.10)	16				
17	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10	17				
18	Enter the smaller of line 16 or line 17	18				+
19				19	1,955	
20	Enter the amount from Form 1040, line 46, or Form 1040l				1,555	
21	Personal credits from Form 1040 or 1040NR (see instruct				1.956	
22	Subtract line 21 from line 20. If zero or less, enter -0- and use part of the credit	d sto	here. You cannot claim the persor	nal	3,350	
23	Personal use part of credit. Enter the smaller of line 19 and the amount, if any, from line 30 on Form 1040, line 5 on that line and enter "8834" in the space next to that instructions	9 or li 53 (or	ne 22. Report the total of this amou Form 1040NR, line 50). Check box	int c ee	1,955	
	INSTRUCTIONS			22	1,500	1

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2012)

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

8834

Qualified Plug-in Electric and Electric Vehicle Credit

OMB No. 1545-1374

Identifying number

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

► Attach to your tax return. ▶ Information about Form 8834 and its instructions is at www.irs.gov/form8834. Attachment Sequence No. **111**

NI -	4.	

• Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles acquired before 2012.

Total Forms Filed = 3,350

Claim the credit for certain alternative motor vehicles on Form 8910. **Part I Qualified Plug-in Electric Vehicle Credit Section A - Vehicle Information** Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. 1 Year, make, and model of vehicle	Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. 1 Year, make, and model of vehicle		m the credit for certain other plug-in electric vehicles on Fo						
Section A—Vehicle Information Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. 1 Year, make, and model of vehicle	Section A — Vehicle Information Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. 1 Year, make, and model of vehicle			8910.					
Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. 1 Year, make, and model of vehicle	Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. 1 Year, make, and model of vehicle								
Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. 1 Year, make, and model of vehicle	Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19. 1 Year, make, and model of vehicle	Sect	on A—venicle information		I				
2 Vehicle identification number (see instructions)	2 Vehicle identification number (see instructions)						٧		
2 Vehicle identification number (see instructions)	2 Vehicle identification number (see instructions)								
3 Enter date vehicle was placed in service (MM/DD/YYYY) 4 Cost of the vehicle	3 Enter date vehicle was placed in service (MM/DD/YYYY) 4 Cost of the vehicle . 4 Cost of the vehicle . 5 Rext: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or corporation, skip Section B and go to Section C. All others, go to Section B. 5 Business/investment use percentage (see instructions) 6 Multiply line 4 by line 5 . 7 Section 179 expense deduction (see instructions) 8 Subtract line 7 from line 6 . 9 Multiply line 8 by 10% (.10) . 9 Maximum credit per vehicle . 11 Enter the smaller of line 9 or line 10 . 12 Add columns (a) and (b) on line 11 . 13 Qualified plug-in electric vehicle credit from partnerships and S corporations . 14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 12 . 5 Section C - Credit for Personal Use Part of Vehicle 15 If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4. If you completed Section B, subtract line 6 from line 4. If you completed Section B, subtract line 11 from line 10 . 16 Multiply line 15 by 10% (.10) . 17 Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 1 from line 10 . 16 Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 1 from line 10 . 17 Maximum credit per vehicle. If you skipped Section B, enter the amount from Form 1040, line 46, or Form 1040NR, line 4	1	Year, make, and model of vehicle	1					
4 Cost of the vehicle	A Cost of the vehicle	2	Vehicle identification number (see instructions)	2					
Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or Scorporation, skip Section B and go to Section C. All others, go to Section B. Section B—Credit for Business/Investment Use Part of Vehicle 5 Business/investment use percentage (see instructions) 6 Multiply line 4 by line 5	Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or corporation, skip Section B and go to Section C. All others, go to Section B. Section B—Credit for Business/Investment Use Part of Vehicle 5 Business/investment use percentage (see instructions) 6 Multiply line 4 by line 5 7 Section 179 expense deduction (see instructions) 8 Subtract line 7 from line 6 9 Multiply line 8 by 10% (.10) 10 Maximum credit per vehicle 11 Enter the smaller of line 9 or line 10 11 Enter the smaller of line 9 or line 10 11 Qualified plug-in electric vehicle credit from partnerships and S corporations 14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 12 Section C—Credit for Personal Use Part of Vehicle 15 If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4 16 Multiply line 15 by 10% (.10) 17 Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 18 Enter the smaller of line 16 or line 17 19 Add columns (a) and (b) on line 18 10 Line the smaller of line 16 or line 17 11 Enter the smaller of line 16 or line 17 12 Line the smaller of line 16 or line 17 15 Line the smaller of line 16 or line 17 16 Line the smaller of line 16 or line 17 17 Line the smaller of line 16 or line 17 18 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 20 Line the smaller of line 16 or line 17 21 Section C—Credits from Form 1040 or 1040NR (see instructions) 22 Subtract line 2 If from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit. Enter the smaller of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box con that line and enter "8834" in the space next to that box. If li	3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /				
Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or Scorporation, skip Section B and go to Section C. All others, go to Section B. Section B—Credit for Business/Investment Use Part of Vehicle 5 Business/investment use percentage (see instructions) 6 Multiply line 4 by line 5	Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or corporation, skip Section B and go to Section C. All others, go to Section B. Section B—Credit for Business/Investment Use Part of Vehicle 5 Business/investment use percentage (see instructions) 6 Multiply line 4 by line 5 7 Section 179 expense deduction (see instructions) 8 Subtract line 7 from line 6 9 Multiply line 8 by 10% (.10) 10 Maximum credit per vehicle 11 Enter the smaller of line 9 or line 10 11 Enter the smaller of line 9 or line 10 11 Qualified plug-in electric vehicle credit from partnerships and S corporations 14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 12 Section C—Credit for Personal Use Part of Vehicle 15 If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4 16 Multiply line 15 by 10% (.10) 17 Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 18 Enter the smaller of line 16 or line 17 19 Add columns (a) and (b) on line 18 10 Line the smaller of line 16 or line 17 11 Enter the smaller of line 16 or line 17 12 Line the smaller of line 16 or line 17 15 Line the smaller of line 16 or line 17 16 Line the smaller of line 16 or line 17 17 Line the smaller of line 16 or line 17 18 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 20 Line the smaller of line 16 or line 17 21 Section C—Credits from Form 1040 or 1040NR (see instructions) 22 Subtract line 2 If from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit. Enter the smaller of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box con that line and enter "8834" in the space next to that box. If li	4	Cost of the vehicle	4					
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7 Section 179 expense deduction (see instructions) 8 Subtract line 7 from line 6	Section 179 expense deduction (see instructions) 8			_		%			%
8	8 Subtract line 7 from line 6 9 Multiply line 8 by 10% (.10)								
9 Multiply line 8 by 10% (.10)	9 Multiply line 8 by 10% (.10)								
10 Maximum credit per vehicle	10 Maximum credit per vehicle								
11 Enter the smaller of line 9 or line 10	11 Enter the smaller of line 9 or line 10			<u> </u>					
Add columns (a) and (b) on line 11	Add columns (a) and (b) on line 11 Qualified plug-in electric vehicle credit from partnerships and S corporations Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z Section C—Credit for Personal Use Part of Vehicle If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4. If you completed Section B, subtract line 6 from line 4. If you completed Section B, subtract line 11 from line 10 Raximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 Raximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 Raximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 Raximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 Raximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 17 Raximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 17 Raximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 15 Raximum credit per vehicle. If you skipped Section B, enter \$2,500. If \$0.00			_					
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16 Multiply line 15 by 10% (.10) 16 17 Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 17 18 Enter the smaller of line 16 or line 17 18 19 Add columns (a) and (b) on line 18 19 4,873 20 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 20 21 Personal credits from Form 1040 or 1040NR (see instructions) 21 26.230	Multiply line 15 by 10% (.10) Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10								
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11 from line 10	11 from line 10	17	Maximum credit per vehicle. If you skipped Section B,						
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19 Add columns (a) and (b) on line 18	Add columns (a) and (b) on line 18								
20 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44							4.0=0	
21 Personal credits from Form 1040 or 1040NR (see instructions)	Personal credits from Form 1040 or 1040NR (see instructions)							4,873	
	22 Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit							26.230	
22 Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal	use part of the credit							20,230	
use part of the credit	and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see		use part of the credit				22	231,731	
·	on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see	23	•		•				
	instructions							4,871	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2012)

Part	II Qualified Electric Vehicle Credit			
Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).				
24	Qualified electric vehicle passive activity credits allowed for 2012 (see instructions)	24	*	
25	Regular tax before credits: Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.	25		
26 a b c d	Credits that reduce regular tax before the qualified electric vehicle credit: Foreign tax credit	26d	*	
27	Net regular tax. Subtract line 26d from line 25. If zero or less, enter -0- and stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	27	*	
28	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	28	*	
29	Subtract line 28 from line 27. If zero or less, enter -0- and stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I	29	*	
30	Qualified electric vehicle credit. Enter the smaller of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions	30	*	
				(2012)

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

Qualified Electric Vehicle Credit Part II Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810). Qualified electric vehicle passive activity credits allowed for 2012 (see instructions) 25 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. · Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. 25 • 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. Credits that reduce regular tax before the qualified electric vehicle credit: 26 **b** Personal credits from Form 1040 or 1040NR (see instructions) . . . 0 26b 0 **c** American Samoa economic development credit (Form 5735) **d** Add lines 26a through 26c 26d 27 Net regular tax. Subtract line 26d from line 25. If zero or less, enter -0- and stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I 27 28 Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. 28 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 29 Subtract line 28 from line 27. If zero or less, enter -0- and stop here; do not file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I 29 Qualified electric vehicle credit. Enter the smaller of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, 30

Form **8834** (2012)

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

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Department of the Treasury Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► Attach to your tax return.

OMB No. 1545-1362 Attachment

▶ Information about Form 8835 and its separate instructions is at www.irs.gov/form8835. Sequence No. 95 Identifying number Name(s) shown on return Total Forms Filed = 777 Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004 Kilowatt-hours produced and sold (see instructions) . . . ____ × 0.022 2 0 3 3 Reduction for government grants, subsidized financing, and other credits: 4 Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, 4 0 and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . 0 5 5 Total of additions to the capital account for the project for this and all prior tax years 6 Divide line 4 by line 5. Show as a decimal carried to at least 4 places 6 0 7 7 0 8 Subtract line 7 from line 3 8 9 Part I renewable electricity production credit from partnerships, S corporations, cooperatives, 151 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S 10 corporations, report this amount on Schedule K. All others, report this amount on Form 3800, 10 154 11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 11 12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 12 Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (a) (c) (b) 13 Electricity produced at qualified Kilowatt-hours produced Column (a) × Rate facilities using: and sold (see instructions) Column (b) Wind 13a Closed-loop biomass . . . 13b 0 С Geothermal 13c 0 Solar 13d d 0 Add column (c) of lines 13a through 13d and enter here (see instructions). 13e (c) (b) Kilowatt-hours produced 14 Electricity produced at qualified Column (a) × Rate and sold (see instructions) Column (b) facilities using: 14a Open-loop biomass . . . 0 Small irrigation power . . . 14b 0 Landfill gas 14c * d Trash 14d 0 Hydropower 14e е 0 Marine and hydrokinetic renewables 14f Add column (c) of lines 14a through 14f and enter here (see instructions) 14g 15 15 16 Phaseout adjustment (see instructions) 16 0 17 17 Refined coal produced at a qualified refined coal production facility 18 18 Phaseout adjustment (see instructions) 19 19 0 20 Subtract line 19 from line 18 20 21 21 Indian coal produced at a qualified Indian coal production facility 22 22

For Paperwork Reduction Act Notice, see separate instructions.

Credit before reduction. Add lines 17, 20, 21, and 22 . . .

Cat. No. 14954R

Form **8835** (2012)

23

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

Department of the Treasur Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► Attach to your tax return.

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

OMB No. 1545-1362

2012
Attachment
Sequence No. 95

Name(s) shown on return Identifying number Total Forms Filed = 777 Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004 Kilowatt-hours produced and sold (see instructions) . . . × 0.022 0 2 2 Phaseout adjustment (see instructions) 3 3 Reduction for government grants, subsidized financing, and other credits: Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, 0 and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . 4 Total of additions to the capital account for the project for this and all prior tax years 5 0 6 Divide line 4 by line 5. Show as a decimal carried to at least 4 places 6 0 7 7 8 9 Part I renewable electricity production credit from partnerships, S corporations, cooperatives, 1.446 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S 10 corporations, report this amount on Schedule K. All others, report this amount on Form 3800, 5,558 10 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 12 Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 12 Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (c) (b) Electricity produced at qualified Kilowatt-hours produced Column (a) × 13 Rate and sold (see instructions) facilities using: Column (b) 13a * Wind Closed-loop biomass . . . 13b b 0 Geothermal 13c С 0 Solar 13d 0 Add column (c) of lines 13a through 13d and enter here (see instructions). 13e (c) (a) (b) Electricity produced at qualified Kilowatt-hours produced Column (a) × 14 Rate and sold (see instructions) Column (b) facilities using: 14a Open-loop biomass . . . 0 Small irrigation power . . . 14b 0 Landfill gas 14c С Trash 14d d 0 14e Hydropower 0 Marine and hydrokinetic 14f renewables 14g Add column (c) of lines 14a through 14f and enter here (see instructions) 15 15 Phaseout adjustment (see instructions) 16 16 0 17 17 Refined coal produced at a qualified refined coal production facility 18 Tons produced and sold (see instructions) 18 19 19 0 20 20 Subtract line 19 from line 18 21 21 Indian coal produced at a qualified Indian coal production facility 22 22 Tons produced and sold (see instructions) 0 Credit before reduction. Add lines 17, 20, 21, and 22 23

Form 8	835 (2012)		P	age 2
	Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	0	
25	Total of additions to the capital account for the project for this and all prior tax years	25	0	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	0 .	
27	Multiply line 23 by the smaller of 1/2 or line 26	27	0	
28	Subtract line 27 from line 23	28	*	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	748	
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800,		764	
	line 1f (see instructions)	30	763	
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31		
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32		

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

Form **8835** (2012)

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

Form 8	835 (2012)		F	Page 2
	Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	0	
25	Total of additions to the capital account for the project for this and all prior tax years	25	0	+
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	0 .	
27	Multiply line 23 by the smaller of 1/2 or line 26	27	0	Τ_
28	Subtract line 27 from line 23	28	*	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	22,970	
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30 31	25,425 24,850	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32		

Form **8835** (2012)

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

Qualified Adoption Expenses

OMB No. 1545-0074

Department of the Treasury

► Attach to Form 1040 or 1040NR.

Internal Revenue Service (99) For information about Form 8839 and its separate instructions, see www.irs.gov/form8839.

Attachment Sequence No. 38

Name(s) shown on return	Tot	al F	orms Filed =	= 35,8	387					Yo	ur soci	al securi	ty number	
Part							n —You	mus	t com	plete t	his	oart.	See in	nstructio	ns for
	details, including what	to do i	if yo	<u>u need mor</u>	e spa	ice.									
	(-)					Ch	eck if child v	vas-							g)
1	(a) Child's name			(b) Child's year		c)	(d)		(e)			(f) Child's			eck if ption
٠				of birth	1995	efore and	a child with specia	al f	a oreign			ing nui	mber		e final in
	First La	ast			disa		needs		child					2012 0	r earlier
Child						7									
1					L										
Child						_									
2					L										
Child															
3															
Cauti	on. If the child was a foreign	child. s	see S	Special rules	in th	e ins	tructions	for li	ne 1. c	olumn (e) be	fore v	vou cor	nplete Pa	rt II or
	I. If you received employer-pro										(-)		,		
Part				•											
i aire	7 doption ordait			Child 1			Child 2			Child 3					
0	Maximum adaption aradit r	nor		Offilia 1			Offina 2		<u> </u>	Jillia 5					
2	Maximum adoption credit probability child		2												
•			_												
3	Did you file Form 8839 for														
	prior year for the same child?	\ \ \													
	No. Enter -0			*			_			0					
	Yes. See instructions for	or [3				0			0					
	the amount to enter.	, l													
4	Subtract line 3 from line 2 .		4												
5	Qualified adoption expens		_	05.540			. 504			*					
	(see instructions)	L	5	35,543		C	5,591								
	Caution. Your qualifi	ied													
	adoption expenses may not	be													
	equal to the adoption expens	ses													
	you paid in 2012.														
6	Enter the smaller of line 4 or line	e 5	6	35,543		6	5,591			*					
7	Enter modified adjusted gross		e (se	e instructions	3)			7							
8	Is line 7 more than \$189,710?)													
	■ No. Skip lines 8 and 9, a	and ente	er -0	on line 10.											
	☐ Yes. Subtract \$189,710 from the state of the state	rom lin	e7.					8							
9	Divide line 8 by \$40,000. Er	nter th	e res	sult as a dec	cimal	(roun	nded to a	t lea	st thre	e place	s).				
	Do not enter more than 1.000									-		9		×	
10	Multiply each amount on line														
	by line 9	I	10												
11	Subtract line 10 from line 6 .	_	11	34,705		6	6,588			*					
12	Add the amounts on line 11,				ne fo	•	<u> </u>	of A	dontics	Cradi	t to				
	enter here and on Form 1040								-						
	enter "8839" in the space nex											12	33	2,787	
	Since Source in the space hex												1 02	_,	1

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

Cat. No. 22843L

Form **8839** (2012)

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

Qualified Adoption Expenses

OMB No. 1545-0074

Department of the Treasury

► Attach to Form 1040 or 1040NR.

Internal Revenue Service (99) For information about Form 8839 and its separate instructions, see www.irs.gov/form8839.

Attachment Sequence No. **38**

Name(s) shown on return	Γotal	Forms Filed =	= 35,8	887				You	ur soci	al security n	umber	
Part	Information About Your details, including what to details	_				mus	t com	plete th	nis p	oart.	See inst	ruction	s for
1	(a) Child's name First Last	<u> y</u>	(b) Child's year of birth	(d born t	Check if child c) (d) pefore a child 5 and with special bled needs	d cial f	(e) a oreign child	ic		(f) Child's ring nui	nber	Chec adop became 2012 or	k if tion final in
Child 1													
Child 2													
Child 3													
	on. If the child was a foreign child I. If you received employer-provid		•					•	e) be	fore y	ou comp	lete Par	t II or
Part	II Adoption Credit												
	Martin and all all and a self-		Child 1		Child 2	2	(Child 3					
2	Maximum adoption credit per child	2											
3	Did you file Form 8839 for a prior year for the same child? No. Enter -0	_											
	Yes. See instructions for the amount to enter.	3	*		0		(0					
4	Subtract line 3 from line 2 .	4											
5	Qualified adoption expenses (see instructions)	5	434,993		101,486			*					
	Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2012.												
6	Enter the smaller of line 4 or line 5	6	338,813		72,053	_		*					
7	Enter modified adjusted gross inco	ome (s	ee instructions	3)		7		-					
8	Is line 7 more than \$189,710? No. Skip lines 8 and 9, and 6 Yes. Subtract \$189,710 from					8							
9	Divide line 8 by \$40,000. Enter	the re	esult as a dec	cimal	(rounded to	at lea	st three	e places	3).				
	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	323,469		70,066			*					
12	Add the amounts on line 11, the enter here and on Form 1040, lir												

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

enter "8839" in the space next to box c . . .

Cat. No. 22843L

Form **8839** (2012)

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

Form 8839 (2012) Page **2**

Par	t III Employer-Provided Ado	otion	Benefi	ts									
			Cł	nild 1		Chil	d 2		Chilo	13			
13	Maximum exclusion per child	13									-		
14	Did you receive employer- provided adoption benefits for a												
	prior year for the same child?												
	No. Enter -0												
	☐ Yes. See instructions for	14											
4-	the amount to enter.	4.5											
15	Subtract line 14 from line 13	15									-		
16	Employer-provided adoption benefits you received in 2012.												
	This amount should be shown												
	in box 12 of your 2012 Form(s)												
	W-2 with code T	16									-		
17	Add the amounts on line 16										17	5,240	
18	Enter the smaller of line 15 or												
	line 16. But if the child was a												
	child with special needs and the adoption became final in 2012,												
	enter the amount from line 15	18											
19	Enter modified adjusted gross in	ncome	e (from								-		
	the worksheet in the instructions)			19									
20	Is line 19 more than \$189,710?												
	No. Skip lines 20 and 21, a on line 22.												
	Yes. Subtract \$189,710 fron			20	L								
21	Divide line 20 by \$40,000. Enter that least three places). Do not enter						21		×				
22	Multiply each amount on line 18												
	by line 21	22											
23	Excluded benefits. Subtract line 22 from line 18	23											
		23											
24	Add the amounts on line 23										24	*	
25	Taxable benefits. Is line 24 more	than I	ine 17?										
	□ No. Subtract line 24 from line												
	line 7 of Form 1040 or line 7 of Form 1040 or line 8 of						d line ne	ext to	line				
	7 of Form 1040 or line 8 o						number	Rac	huce }		25	*	
	the total you would enter					•							
	the amount on Form 883	9, line	25. Ente	er the	result	on line 7	of Form	1040	or)				
	line 8 of Form 1040NR. E	nter "	SNE" on	the c	lotted	line next t	o the er	ntry li	ne. '				

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



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

Form **8839** (2012)

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

Form 8839 (2012) Page **2**

Part	Employer-Provided Adop	otion	Benefit	S							
			Ch	ild 1	Chile	d 2		Child 3			
13	Maximum exclusion per child	13					+				
4.4	Did										
14	Did you receive employer- provided adoption benefits for a										
	prior year for the same child?										
	□ No. Enter -0										
	Yes. See instructions for	14					+				
15	the amount to enter. Subtract line 14 from line 13	15									
13	Subtract line 14 from line 13	13									
16	Employer-provided adoption										
10	benefits you received in 2012.										
	This amount should be shown										
	in box 12 of your 2012 Form(s) W-2 with code T	16									
	W-2 with code T	10									
17	Add the amounts on line 16				 				17	40,084	
18	Enter the smaller of line 15 or										
	line 16. But if the child was a child with special needs and the										
	adoption became final in 2012,										
	enter the amount from line 15	18									
19	Enter modified adjusted gross in										
20	the worksheet in the instructions) Is line 19 more than \$189,710?			19							
20	■ No. Skip lines 20 and 21, a	nd er	nter -0-								
	on line 22.	10 01									
	☐ Yes. Subtract \$189,710 from			20							
21	Divide line 20 by \$40,000. Enter the					0.4					
22	at least three places). Do not enter Multiply each amount on line 18	more	e than 1.C	. 000	 	21		<u> </u>			
22	by line 21	22									
23	Excluded benefits. Subtract										
	line 22 from line 18	23									
24	Add the amounts on line 23				 				24	*	
0.5	- 11 1 <i>(</i> 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1										
25	Taxable benefits. Is line 24 more			.1. 11	 	and the same		`			
	No. Subtract line 24 from line line 7 of Form 1040 or line										
	7 of Form 1040 or line 8 of										
	☐ Yes. Subtract line 17 from line				•				25	*	
	the total you would enter										
	the amount on Form 8839 line 8 of Form 1040NR. E										

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



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

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8844**

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

Empowerment Zone Employment Credit

► Attach to your tax return.

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

OMB No. 1545-1444

2012
Attachment
Sequence No. 99

Identifying number

	Total Forms Filed = 21,924				
1	Enter the total qualified wages paid or incurred during calendar year	2012 only (see instructions)			
а	C 1151		1a	358	
b			1b	0	
2	Enter the amount from line 1a. See instructions for the adjustment you wages	ou must make to salaries and			
3	Empowerment zone employment credit from partnerships, S corpora and trusts	ations, cooperatives, estates	,		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Part stop here and report this amount on Schedule K. All others, stop he Form 3800, Part III, line 3	re and report this amount or	ı	21,923	
5	Amount allocated to patrons of the cooperative or beneficiaries instructions)	,			
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Repor Part III, line 3		·		
For P	aperwork Reduction Act Notice, see instructions.	Cat. No. 16145S		Form 884	4 (2012)

Department of the Treasury Internal Revenue Service

Empowerment Zone Employment Credit

► Attach to your tax return.

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

OMB No. 1545-1444

2012

Attachment
Sequence No. 99

	Total Forms Filed = 21,924		,,	,	
1 a	Enter the total qualified wages paid or incurred during calendar year 2012 only (see instructions) Qualified empowerment zone wages \$ × 20% (.20)		1a	2,182	
b	Reserved		1b	0	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries an wages		2		
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estate and trusts	s,	3		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations stop here and report this amount on Schedule K. All others, stop here and report this amount of Form 3800, Part III, line 3	on	4	54,199	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (seinstructions)		5		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800 Part III, line 3		6		
For Pa	aperwork Reduction Act Notice, see instructions. Cat. No. 16145S			Form 884 4	1 (2012)

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8846**

Department of the Treasury Internal Revenue Service

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

► Attach to your tax return.

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

Note. Claim this credit only for social security and Medicare taxes paid by a food or beverage establishment where

OMB No. 1545-1414

2012
Attachment
Sequence No. 98

Name(s) shown on return

Total Forms Filed = 23,860

Identifying number

tippii	ng is customary for providing food or beverages. See the instructions for line 1.			
1	Tips received by employees for services on which you paid or incurred employer social		. = 0 =	
	security and Medicare taxes during the tax year (see instructions)	1	4,797	
2	Tips not subject to the credit provisions (see instructions)	2	1,217	
3	Creditable tips. Subtract line 2 from line 1	3	4,797	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$110,100, see instructions and check here ▶ □	4	4,797	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	20,353	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K.		00.000	
	All others, report this amount on Form 3800, line 4f	6	23,699	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2012)

Department of the Treasury Internal Revenue Service

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

► Attach to your tax return.

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

OMB No. 1545-1414

2012
Attachment
Sequence No. 98

Name(s) shown on return

Total Forms Filed = 23,860

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

	LB LB AINE CLEEK		- 0046	(0010)
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	134,735	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	97,625	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$110,100, see instructions and check here ▶ □	4	37,110	
3	Creditable tips. Subtract line 2 from line 1	3	486,156	
2	Tips not subject to the credit provisions (see instructions)	2	49,538	
1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	535,694	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2012)

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

Archer MSAs and Long-Term Care Insurance Contracts

▶ Information about Form 8853 and its separate instructions is available at www.irs.gov/form8853. ▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Attachment Sequence No. 39

Social security number of MSA account holder. If both spouses Total Forms Filed = 136,391 have MSAs, see instructions ▶

Secti	on A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and com	plete	Section B.	
Part	Archer MSA Contributions and Deductions. See instructions before completing t jointly and both you and your spouse have high deductible health plans with self-or separate Part I for each spouse.			
1 2	Total employer contributions to your Archer MSA(s) for 2012 1 10,467 Archer MSA contributions you made for 2012, including those made from January 1, 2013, through April 15, 2013, that were for 2012. Do not include rollovers (see instructions)	2	8,592	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	7,188	
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4	6,102	
5	Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5	4,740	
	Caution: If line 2 is more than line 5, you may have to pay an additional tax (see instructions).			
Part				
6a b	Total distributions you and your spouse received in 2012 from all Archer MSAs (see instructions). 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)	6a 6b	25,944	
•	Subtract line 6b from line 6a	6c	25,944	
с 7	Unreimbursed qualified medical expenses (see instructions)	7	21,627	
8	Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0 Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	8	6,434	
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "MSA" and the amount	9b	*	
Secti	on B. Medicare Advantage MSA Distributions. If you are filing jointly and both you are distributions in 2012 from a Medicare Advantage MSA, complete a separate Section instructions).			
10	Total distributions you received in 2012 from all Medicare Advantage MSAs (see instructions)	10	*	
11	Unreimbursed qualified medical expenses (see instructions)	11	*	
12	Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less, enter -0 Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	12	*	
13a	If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here			
b	Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "Med MSA" and the amount	12h	*	
For Do		13b	Form 885 3	(2012)
ıvıra	perwork Reduction Act Notice, see your tax return instructions. Cat. No. 24091H		i onni ooo	• (CUIZ)

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

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

Archer MSAs and Long-Term Care Insurance Contracts

► Information about Form 8853 and its separate instructions is available at www.irs.gov/form8853.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. 39

Total Forms Filed = 136,391

Social security number of MSA account holder. If both spouses have MSAs, see instructions

	on A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and com			
Part				
	jointly and both you and your spouse have high deductible health plans with self-on	ly co	verage, compl	ete a
	separate Part I for each spouse.			
1	Total employer contributions to your Archer MSA(s) for 2012 1 20,583			
2	Archer MSA contributions you made for 2012, including those made from January 1, 2013,			
	through April 15, 2013, that were for 2012. Do not include rollovers (see instructions)	2	13,765	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	13,207	
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If		10,201	
	self-employed, enter your earned income from the trade or business under which the high			
	deductible health plan was established.)	4	545,230	
5	Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on		0 10,200	
5	Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or			
	Form 1040NR, line 35, enter "MSA" and the amount	5	6,932	
David	Caution: If line 2 is more than line 5, you may have to pay an additional tax (see instructions).			
Part		-		
6a	Total distributions you and your spouse received in 2012 from all Archer MSAs (see instructions) .	6a	37,376	
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings			
	account. Also include any excess contributions (and the earnings on those excess contributions)			
	included on line 6a that were withdrawn by the due date of your return (see instructions)	6b	0	
С	Subtract line 6b from line 6a	6c	37,376	
7	Unreimbursed qualified medical expenses (see instructions)	7	38,165	
8	Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0 Also			
	include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted			
	line next to line 21, enter "MSA" and the amount	8	5,174	
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional			
	20% Tax (see instructions), check here			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 8 that			
~	are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60,			
	or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59,			
	enter "MSA" and the amount	9b	*	
Secti	on B. Medicare Advantage MSA Distributions. If you are filing jointly and both you ar		ur shouse rece	مانحط
Jeeu	distributions in 2012 from a Medicare Advantage MSA, complete a separate Section			
	instructions).	1 10 10	n cach opeace	(000
10	Total distributions you received in 2012 from all Medicare Advantage MSAs (see instructions)	10	*	
11	Unreimbursed qualified medical expenses (see instructions)	11	*	
12	Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less,			
12	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	40	*	
120		12		
13a				
	50% Tax (see instructions), check here			
b	Additional 50% tax (see instructions). Enter 50% (.50) of the distributions included on line 12 that			
	are subject to the additional 50% tax. Also include this amount in the total on Form 1040, line 60,			
	or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59,			
	enter "Med MSA" and the amount	13b	*	

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

Cat. No. 24091H

Form **8853** (2012)

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

amount

Form 8853 (2012) Attachment Sequence No. 39 Page 2 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. 14a Name of insured ► **b** Social security number of insured ▶ In 2012, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life Note: If "Yes" and the only payments you received in 2012 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26. 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 17 63,451 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. 48,278 Enter the part of the amount on line 17 that is from qualified LTC insurance contracts 18 18 Accelerated death benefits received on a per diem or other periodic basis. Do not include any 19 amounts you received because the insured was terminally ill (see instructions) 19 20 20 50,346 Add lines 18 and 19 Note: If you checked "Yes" on line 15 above, see Multiple Payees in the instructions before completing lines 21 through 25. Multiply \$310 by the number of days in the LTC period 21 21 59,087 22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) 67,512 22 Enter the larger of line 21 or line 22 79,451 23 23 24 Reimbursements for qualified LTC services provided for the insured 41,068 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 73,082 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

Form **8853** (2012)

26

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

Form 8853 (2012)					equenc	e No. 39	Page 2
Name of policyholder (as shown on Form 1040) Social security number of policyholder ▶							
Secti	on C. Long-Term Care (LTC) Insurance Contracts. See Filing I before completing this section.			Section	on C	in the instru	ctions
	If more than one Section C is attached, check here						
14a	Name of insured ▶ b Socia	al seci	urity number of in	sured	d ▶]		
15	In 2012, did anyone other than you receive payments on a per diem or oth qualified LTC insurance contract covering the insured or receive accelerate insurance policy covering the insured?	ted de	eath benefits und	er a li		· 🗌 Yes 🗎	□ No
16	Was the insured a terminally ill individual?	ted de	eath benefits that			. 🗌 Yes 📗	_ No
17	Gross LTC payments received on a per diem or other periodic basis. Enter amounts from box 1 of all Forms 1099-LTC you received with respect to the "Per diem" box in box 3 is checked			ne	17	1,586,515	
	Caution: Do not use lines 18 through 26 to figure the taxable amount of bLTC insurance contract that is not a qualified LTC insurance contract. Insurance excludable from your income (for example, if the benefits are not paid sickness through accident or health insurance), report the amount not except 1040, line 21.	tead, for pe	if the benefits are ersonal injuries or				
18 19	Enter the part of the amount on line 17 that is from qualified LTC insurance Accelerated death benefits received on a per diem or other periodic basis amounts you received because the insured was terminally ill (see instructions).	. Do r	not include any		18	1,328,227	
20	Add lines 18 and 19				20	1,344,619	
	Note: If you checked "Yes" on line 15 above, see Multiple Payees in the instructions before completing lines 21 through 25.						
21 22	Multiply \$310 by the number of days in the LTC period	21	5,224,344				
02	during the LTC period (see instructions)	22	2,458,483 5,895,072				
23 24	Reimbursements for qualified LTC services provided for the insured during the LTC period	24	1,107,023				
	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	4,997,510	
26	Taxable payments. Subtract line 25 from line 20. If zero or less, enter -0-amount in the total on Form 1040, line 21. On the dotted line next to line 2 amount			•	06	*	

Form **8853** (2012)

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

Department of the Treasury Internal Revenue Service (99)

Education Credits (American Opportunity and Lifetime Learning Credits)

► See separate instructions to find out if you are eligible to take the credits.

► Instructions and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012

Attachment Sequence No. 50

Name(s) shown on return

Total Forms Filed = 12,470,225

Your social security number

	Î	\
CA	UTI	ON

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

Part	Refundable American Opportunity Credit					
1	After completing Part III for each student, enter the total of all amounts from	all P	arts III, line 30 .	1	10,041,730	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	10,041,730			
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	9,927,419			
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	10,038,950			
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	10,038,950			
6	If line 4 is:		1			
	• Equal to or more than line 5, enter 1.000 on line 6				10 000 050	
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (at least three places)			6	10,038,950	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the y					
'	the conditions described in the instructions, you cannot take the refundable					
	credit; skip line 8, enter the amount from line 7 on line 9, and check this box			7	10,038,950	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Ent					
	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below			8	9,972,160	
Part						
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksl		,	9	10,038,950	
10	After completing Part III for each student, enter the total of all amounts from zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	2,621,993	
11	Enter the smaller of line 10 or \$10,000			11	2,621,993	
12	Multiply line 11 by 20% (.20)			12	2,621,993	
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er)	13	2,624,000			
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	2 024 000			
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-	17	2,624,000			
10	on line 18, and go to line 19	15	2,610,327			
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,		_,0:0,0_:			
	or qualifying widow(er)	16	2,610,327			
17	If line 15 is:		:			
	• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18					
	• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (re	ounc	led to at least three			
	places)			17	2,610,327	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Workshop	,	,	-	2,610,327	
19	$\textbf{Nonrefundable education credits.} \ \ \text{Enter the amount from line 13 of the}$					
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.			19	10,079,053	
For Pa	perwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863	3	Cat. No. 25379	M	Form 8863	(2012)

Department of the Treasury Internal Revenue Service (99)

Education Credits (American Opportunity and Lifetime Learning Credits)

► See separate instructions to find out if you are eligible to take the credits.

► Instructions and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012

Attachment
Sequence No. 50

Name(s) shown on return

Total Forms Filed = 12,470,225

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	Refundable American Opportunity Credit						
1	After completing Part III for each student, enter the total of all amounts from a	all P	arts III, line 30 .		1	22,513,508	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	1,313,630,801				
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	497,110,757				
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	817,178,160				
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	145,903,442				
6	If line 4 is:		,				
	• Equal to or more than line 5, enter 1.000 on line 6						
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (a at least three places)			•	6	9,906,348	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the you the conditions described in the instructions, you cannot take the refundable credit; skip line 8, enter the amount from line 7 on line 9, and check this box	Ame	erican opportunity		7	22,142,087	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Ent on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.	nd	8	8,805,984			
Part							
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksh		•		9	13,336,103	
10	After completing Part III for each student, enter the total of all amounts from zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			lf	10	16,268,104	
11	Enter the smaller of line 10 or \$10,000				11	11,690,139	
12	Multiply line 11 by 20% (.20)				12	2,338,047	
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er)	13	241,362,642				
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	131,847,220				
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-on line 18, and go to line 19	15	110,045,109				
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	38,698,605				
17	If line 15 is:						
	• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18						
	• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (replaces)			ее	17	25,686,030	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Workshop			>	18	2,292,825	
19	Nonrefundable education credits. Enter the amount from line 13 of the (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.				19	10,522,539	
		_		_			

orm 886	33 (2012)		Page	e 2
Name(s) :	shown on return	Your soc	cial security number	
CAUTIO	Complete Part III for each student for whom opportunity credit or lifetime learning credit each student.			
Part I	Student and Educational Institution Information See instructions.	1		_
20 S	tudent name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1)	age 1 of your tax retur	n)
22 E	Educational institution information (see instructions)			_
a. N	Name of first educational institution	b. Name of second educational institution	ı (if any)	
(1)	Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. post office, state, and ZIP code. If a instructions.		
(2)	Did the student receive Form 1098-T Yes No from this institution for 2012?	(2) Did the student receive Form 1098-T from this institution for 2012?	Yes N	0
(3)	Did the student receive Form 1098-T from this institution for 2011 with Box Yes No 2 filled in and Box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2011 with Bor filled in and Box 7 checked?		0
If you	checked "No" in both (2) and (3) , skip (4) .	If you checked "No" in both (2) and (3), skip	(4).	_
(4)	If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).	(4) If you checked "Yes" in (2) or (3), of federal identification number (from Fo		า's
	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?		Go to line 24.	_
6 F	Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	Yes — Go to line 25. No —	Stop! Go to line 31 s student.	I
	Did the student complete the first 4 years of post-secondary education before 2012?		Go to line 26.	
f	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?	Go to line 31 for this complements or line	See <i>Tip</i> below and ete either lines 27-31 for this student.	30
TIP	When you figure your taxes, you may want to compare the choose the credit for each student that gives you the low and the lifetime learning credit for the same student in the do not complete line 31.	er tax liability. You cannot take the American	opportunity credit n 30 Student 1 S	Student 3 Student 4
	American Opportunity Credit		10,038,742	59,862
	Adjusted qualified education expenses (see instructions). Do I		27 820,417	*
	Subtract \$2,000 from line 27. If zero or less enter -0	-	28	
	Multiply line 28 by 25% (.25)	h	29	
E	f line 28 is zero, enter the amount from line 27. Otherwise, enter the result. Skip line 31. Include the total of all amounts fine time Learning Credit		10,038,741 5 30 820,417	59,862 —*
	Lifetime Learning Credit	Judo the total of all amounts from all Dodg	2,621,000	
	Adjusted qualified education expenses (see instructions). Inc II, line 31, on Part II, line 10		31 70,921	0
			Form 8863 (20	`
			1 01111 0000 (20	

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

Form 8863 (2012)	Page Z
Name(s) shown on return	Your social security number
Complete Part III for each student for whom opportunity credit or lifetime learning credit each student.	you are claiming either the American Use additional copies of Page 2 as needed for
Part III Student and Educational Institution Information See instructions.	1
20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a. Name of first educational institution	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T Yes No from this institution for 2012?	(2) Did the student receive Form 1098-T Yes No from this institution for 2012?
(3) Did the student receive Form 1098-T from this institution for 2011 with Box Yes No 2 filled in and Box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 ☐ Yes ☐ No filled in and Box 7 checked?
If you checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), skip (4).
(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).	(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?	Yes − Stop! Go to line 31 for this student. No − Go to line 24.
24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	Yes — Go to line 25. No — Stop! Go to line 31 for this student.
25 Did the student complete the first 4 years of post-secondary education before 2012?	Yes — Stop! Go to line 31 for this No — Go to line 26. student.
26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?	Yes — Stop! Go to line 31 for this student. No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.
TIP choose the credit for each student that gives you the low	e American opportunity credit and lifetime learning credits, and er tax liability. You cannot take the American opportunity credit ne same year. If you complete lines 27 through 30 Student 1 Student 3 Student 2 Student 4
American Opportunity Credit	30,019,151 172,385
27 Adjusted qualified education expenses (see instructions). Do	not enter more than \$4,000 27 2,550,778 *
28 Subtract \$2,000 from line 27. If zero or less enter -0	
29 Multiply line 28 by 25% (.25)	
30 If line 28 is zero, enter the amount from line 27. Otherwise, enter the result. Skip line 31. Include the total of all amounts for the state of t	
Lifetime Learning Credit	lude the total of all amounts from all Parts 16,087,865 0
Adjusted qualified education expenses (see instructions). Inc III, line 31, on Part II, line 10	lude the total of all amounts from all Parts 16,087,865 0
in, into or, or rairi, into to	Form 8863 (2012)

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

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

▶ Information about Form 8864 and its instructions is at www.irs.gov/form8864.

OMB No. 1545-1924

2012
Attachment
Sequence No. 141

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

Total Forms Filed = 4.025

Identifying number

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

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

	Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate)	(c) Column (a) x Colu	mn (b)	
1	Biodiesel (other than agri-biodiesel)	1		\$1.0	0	*	
2	Agri-biodiesel	2		\$1.0	0	*	
3	Renewable diesel	3		\$1.0	0	0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel						
	mixture	4		\$1.0	0	0	
5	Agri-biodiesel included in a biodiesel mixture	5		\$1.0	0	*	
6	Renewable diesel included in a renewable diesel mixture	6		\$1.0	0	0	<u> </u>
7	7 Qualified agri-biodiesel production					*	
8	Add lines 1 through 7. Include this amount in your income for 20	•	,		8	*	
9	Biodiesel and renewable diesel fuels credit from partnership						
	estates, and trusts (see instructions)				9	3,725	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line S corporations, report this amount on Schedule K. All others, rep			300,			
	line 1I				10	4,025	
11	Amount allocated to patrons of the cooperative or beneficial instructions)				11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. F				···		
_	line 1I				12		

General Instructions

Section references are to the Internal Revenue Code.

What's New

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

Purpose of Form

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

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

Definitions and Special Rules

Certification

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

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

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

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

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

Biodiesel

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

For Paperwork Reduction Act Notice, see instructions.

Form **8864** (2012)

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

▶ Information about Form 8864 and its instructions is at www.irs.gov/form8864.

OMB No. 1545-1924

2012
Attachment
Sequence No. 141

Identifying number

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

Total Forms Filed = 4.025

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

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

	Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate		(c) Column (a) x Colu	mn (b)	
1	Biodiesel (other than agri-biodiesel)	1		\$1.0	0	*	
2	Agri-biodiesel	2		\$1.0	0	*	
3	Renewable diesel	3		\$1.0	0	0	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel						
	mixture	4		\$1.0	0	0	<u> </u>
5	Agri-biodiesel included in a biodiesel mixture	5		\$1.0	0	*	
6	Renewable diesel included in a renewable diesel mixture	6		\$1.0	0	0	
7	7 Qualified agri-biodiesel production					*	
8	Add lines 1 through 7. Include this amount in your income for 20	,	,		8	*	
9	Biodiesel and renewable diesel fuels credit from partnership estates, and trusts (see instructions)				9	12,319	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line S corporations, report this amount on Schedule K. All others, repline 11	ort th	is amount on Form 38		10	12,736	
11	Amount allocated to patrons of the cooperative or beneficial instructions)	aries	of the estate or true	st (see		12,700	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. F				11		-
	line 11				12		

General Instructions

Section references are to the Internal Revenue Code.

What's New

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

Purpose of Form

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

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

Definitions and Special Rules

Certification

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

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

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

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

Biodiesel

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 25778F

Form **8864** (2012)

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

2

3 4

9

10 11

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13 14

Form **8880**

Department of the Treasury Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

OMB No. 1545-0074

2012

(b) Your spouse

Attachment Sequence No. **54** Your social security number

Name(s) shown on return

Total Forms Filed = 7,466,898

You cannot take this credit if either of the following applies.

• The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).

• The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995, (b) is claimed as a dependent on someone else's 2012 tax return, or (c) was a **student** (see instructions).

(a) You

					(a) Tou		(b) Tour spouse
Traditional and contributions		ntributions for 2012.	o not include rollover		607.007		220 115
				1	627,287		230,115
			ployer plan, voluntary ontributions for 2012				
see instructio		. , . , . , .		2	5,799,157		1,098,186
	•			3	6,198,698	_	1,266,182
			before the due date		0,100,000		1,200,102
			(see instructions). If				
			unts in both columns.				
				4	262,906		121,361
Subtract line 4	from line 3. If	zero or less. enter -0-		5	6,186,913		1,257,832
		naller of line 5 or \$2,0		6	6,186,913		1,257,832
		f zero, stop; you cann				7	7,043,793
			rm 1040A, line 22; or				
orm 1040NR	R, line 37			8	7,043,793		
Enter the app	licable decimal	amount shown below	<i>/</i> :		<u>'</u>		
If line	8 is-	,	And your filing status	is-			
	But not	Married	Head of	_	le, Married filing		
Over—	over—	filing jointly	household		eparately, or		
			line 9—	Qua	lifying widow(er)		
	\$17,250	.5	.5		.5		
\$17,250	\$18,750	.5	.5		.2		7 000 700
\$18,750	\$25,875	.5	.5		.1	9	7,026,798 _X .
\$25,875	\$28,125	.5	.2		.1		
\$28,125	\$28,750	.5	.1		.1		
\$28,750	\$34,500	.5	.1		.0		
\$34,500	\$37,500	.2	.1		.0		
\$37,500	\$43,125	.1	.1 .0		.0		
\$43,125	\$57,500	.0	.0 .0		.0		
\$57,500				-1:4	.0		
Authinly line 7			ou cannot take this cre	edit.		40	7,000,700
Multiply line 7	•		m 1040A, line 28; or	· ·		10	7,026,798
				11	6 001 027		
040 filers:	,			11	6,981,037		
040 illers:	and Schedule	al of your credits from R, line 22.	ines 47 through 49,				
040A filers:	Enter the total	of your credits from line	es 29 through 31.				
		of your credits from lines		12	1,068,872		
			nnot take this credit .			13	6,942,808
			outions. Enter the sm 32; or Form 1040NR, li			3 14	6,925,814
	5 15-10, IIIIO	25, 1 31111 10 10/11, 11110	, o o 10-101411, I			14	0,020,011

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Credit for Qualified Retirement Savings Contributions

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

(a) Vau

Department of the Treasury Internal Revenue Service

nation shout Form 9990 and its instructions is at www.ire.cov/form9990

Attachment Sequence No. **54**

(b) Vour enquee

OMB No. 1545-0074

Name(s) shown on return

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

Total Forms Filed = 7,466,898

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995, (b) is claimed as a dependent on someone else's 2012 tax return, or (c) was a student (see instructions).

						(a) You			(b) Your spouse	
1				o not include rollover						
	contributions.				1	1,886,363			772,614	
2				ployer plan, voluntary						
				contributions for 2012		0.404.700			4 0 40 050	
					2	8,181,706			1,943,652	
3	Add lines 1 and				3	10,068,069			2,716,266	_
4				before the due date						
				(see instructions). If unts in both columns.						
					4	537,035			391,006	
5					5	9,818,459			2,568,022	_
6			naller of line 5 or \$2,0		6	6,761,887			1,510,020	_
7				ot take this credit .				7	8,271,907	
8				rm 1040A, line 22; or						
	Form 1040NR,	, line 37			8	232,057,577				
9	Enter the appli	icable decimal	amount shown below	v:						
							,			
	If line	8 is-		And your filing status i						
		But not	Married filing jointly	Head of household		le, Married filing				
	Over—	over—		line 9—		separately, or lifying widow(er)				
		\$17,250	.5	.5		.5				
	\$17,250	\$17,250	.5	.5 .5		.2				
	\$18,750	\$25,875	.5	.5		.1		9	х.	
	\$25,875	\$28,125	.5	.2		.1		<u> </u>	χ.	_
	\$28,125	\$28,750	.5	.1		.1				
	\$28,750	\$34,500	.5	.1		.0				
	\$34,500	\$37,500	.2	.1		.0				
	\$37,500	\$43,125	.1	.1		.0				
	\$43,125	\$57,500	.1	.0		.0				
	\$57,500		.0	.0		.0				
				ou cannot take this cre	dit.					
10	Multiply line 7						.	10	1,476,575	
11				m 1040A, line 28; or		44 000 004				
10	· ·				11	11,692,204				
12	1040 filers:	and Schedule	l of your credits from l R, line 22.	lines 47 through 49,						
	1040A filers:		of your credits from line	~						
			of your credits from lines		12	749,821			40.040.004	
13				nnot take this credit .				13	10,942,384	
14	Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47									

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Health Coverage Tax Credit

▶ Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR

▶ Information about Form 8885 and its instructions is at www.irs.gov/form8885.

OMB No. 1545-0074 Sequence No. 134

Department of the Treasury Internal Revenue Service

Name of recipient (if both spouses are recipients, complete a separate form for each spouse) Total Forms Filed = 11,754

Recipient's social security number

Form **8885** (2012)

Before you begin: See Definitions and Special Rules in the instructions.

Do not complete this form if you can be claimed as a dependent on someone else's 2012 tax return.

Complete This Part To See if You Are Eligible To Take This Credit Check the boxes below for each month in 2012 that all of the following statements were true on the first day of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized
- You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
- You were not enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
- You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).

• You were not enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).

Cat. No. 34641D

• You were **not** imprisoned under federal, state, or local authority.

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

- Your employer did not pay 50% or more of the cost of coverage.
- You did not receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

	January	February	March	☐ April	☐ May	☐ Ju	une	
	☐ July	August	September	October	November	□ D	ecember	
Part	II Health Cove	erage Tax Credit						
2	the months checinsurance premiu was actually pai (monthly) paymer	ked on line 1 (see ms paid to "U.S. Tro d for with a Nation its or reimbursement must attach the red	instructions). Do no easury-HCTC" or an nal Emergency Grain credits you received uired documents list	It include on line by insurance premi int. Also, do not d as shown on For sted in the instruc	nsurance coverage for 2 any qualified healt iums on coverage that include any advance or 1099-H, box 1 . tions for any amount of the court will be the coverage of the coverag	h at e . 2	10,747	
3					outions used to pay fo		0	
4	Subtract line 3 fro	om line 2. If zero or le	ss, stop ; you canno	t take the credit		. 4	10,747	
5	checked on line 1 on line 4 by 72.5	1, see the instruction 1% (.725). Enter the	s for line 5 for more result here and on I	e details. Otherwise Form 1040, line 7	nent in any month no e, multiply the amour 1 (check box d); Forr 9	nt n	11,754	

Department of the Treasury

Health Coverage Tax Credit

▶ Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR

▶ Information about Form 8885 and its instructions is at www.irs.gov/form8885.

OMB No. 1545-0074

Internal Revenue Service

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 11,754

Recipient's social security number

June

December

Before y	you begin: See Definitions and Special Rules in the instructions
CAUTION	Do not complete this form if you can be claimed as a dependent on sor

January

☐ Julv

omplete this form if you can be claimed as a dependent on someone else's 2012 tax return.

Complete This Part To See if You Are Eligible To Take This Credit Part I

- Check the boxes below for each month in 2012 that all of the following statements were true on the first day of that month.
 - You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized
 - You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
 - You were not enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
 - You were not enrolled in Medicaid or the Children's Health Insurance Program (CHIP).

March

□ September

• You were not enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).

☐ April

- You were **not** imprisoned under federal, state, or local authority.
- Your employer did not pay 50% or more of the cost of coverage.

February

☐ August

• You did not receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

	☐ July ☐ August ☐ September ☐ October ☐ November	☐ De	ecember	
Part	II Health Coverage Tax Credit			
2	Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions). Do not include on line 2 any qualified health insurance premiums paid to "U.S. Treasury–HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, do not include any advance (monthly) payments or reimbursement credits you received as shown on Form 1099-H, box 1	2	33,194	
	You must attach the required documents listed in the instructions for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.			
3	Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1	3	0	
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take the credit	4	33,194	
5	Health Coverage Tax Credit. If you received an advance (monthly) payment in any month not checked on line 1, see the instructions for line 5 for more details. Otherwise, multiply the amount on line 4 by 72.5% (.725). Enter the result here and on Form 1040, line 71 (check box d); Form 1040NR, line 67 (check box d); Form 1040-SS, line 9; or Form 1040-PR, line 9	5	24,548	

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

Cat. No. 34641D

May

Form **8885** (2012)

Health Savings Accounts (HSAs)

2012

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service ► Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.

► Attach to Form 1040 or Form 1040NR.

Attachment Sequence No. **53**

Form **8889** (2012)

Cat. No. 37621P

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

Total Forms Filed = 5,215,437

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. HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly Part I and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse. Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 1 □ Family HSA contributions you made for 2012 (or those made on your behalf), including those made from January 1, 2013, through April 15, 2013, that were for 2012. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) 2 1,124,361 If you were under age 55 at the end of 2012, and on the first day of every month during 2012, you were, or were considered, an eligible individual with the same coverage, enter \$3,100 (\$6,250 for family coverage). All others, see the instructions for the amount to enter 3 4,194,066 Enter the amount you and your employer contributed to your Archer MSAs for 2012 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2012, also include any amount contributed to your spouse's Archer MSAs 14,918 5 5 4,194,053 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2012, see the instructions for the amount to 4,084,630 If you were age 55 or older at the end of 2012, married, and you or your spouse had family coverage under an HDHP at any time during 2012, enter your additional contribution amount 7 458.671 8 8 4,088,499 9 3,560,308 Employer contributions made to your HSAs for 2012 Qualified HSA funding distributions 30,851 10 11 3.569.133 11 12 Subtract line 11 from line 8. If zero or less, enter -0-..... 12 3,808,092 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 13 1,083,379 Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions). **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. Total distributions you received in 2012 from all HSAs (see instructions) 3.775.189 14a 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 14b 60,895 14c 3,747,861 15 15 3,597,131 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted 209,043 16 If any of the distributions included on line 16 meet any of the Exceptions to the Additional b Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 17b 188,188

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

Health Savings Accounts (HSAs)

► Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. 53

Department of the Treasury Internal Revenue Service

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

Total Forms Filed = 5,215,437

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

Befo	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contraction	cts, if	required.	
Part	HSA Contributions and Deduction. See the instructions before completing this p	art. I	f you are filing jo	ointly
	and both you and your spouse each have separate HSAs, complete a separate Part	I for	each spouse.	
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2012 (see instructions)	S∈	elf-only Fam	nily
2	HSA contributions you made for 2012 (or those made on your behalf), including those made from January 1, 2013, through April 15, 2013, that were for 2012. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	3,626,783	
3	If you were under age 55 at the end of 2012, and on the first day of every month during 2012, you were, or were considered, an eligible individual with the same coverage, enter \$3,100 (\$6,250 for family coverage). All others, see the instructions for the amount to enter	3	21,111,268	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2012 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2012, also include any amount contributed to your spouse's Archer MSAs	4	23,426	
5	Subtract line 4 from line 3. If zero or less, enter -0	5	21,092,667	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2012, see the instructions for the amount to enter	6	20,176,395	
7	If you were age 55 or older at the end of 2012, married, and you or your spouse had family coverage under an HDHP at any time during 2012, enter your additional contribution amount (see instructions)	7	474,277	
8	Add lines 6 and 7	8	20,650,672	
9	Employer contributions made to your HSAs for 2012 9 8,257,356		20,000,0.2	
10	Qualified HSA funding distributions			
11	Add lines 9 and 10	11	8,325,368	
12	Subtract line 11 from line 8. If zero or less, enter -0	12	13,324,975	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	3,355,278	
_	Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			
Part	HSA Distributions. If you are filing jointly and both you and your spouse each have a separate Part II for each spouse.	sepa		plete
14a	Total distributions you received in 2012 from all HSAs (see instructions)	14a	8,612,674	
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)	446	00.566	
С	withdrawn by the due date of your return (see instructions)	14b 14c	99,566 8,513,108	
15	Unreimbursed qualified medical expenses (see instructions)	15	8,275,749	
	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also,	10	0,273,749	
16	include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	237,358	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b	41,860	

Form 8889 (2012) Page 2

	000 (2012)			aye 🚣
Part	III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instance completing this part. If you are filing jointly and both you and your spouse each have complete a separate Part III for each spouse.			
18	Last-month rule	18	*	
19	Qualified HSA funding distribution	19	*	
20	Total income. Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	*	
21	Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR,			
	line 59, enter "HDHP" and the amount	21	*	

Form **8889** (2012)

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

2012 Line Item Estimates—All figures are estimates based on samples, Amounts of selected lines filed (in thousands of dollars)

orm 8889 (2012) Page 2

. 0 0	(2012)			i age
Part	III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instance completing this part. If you are filing jointly and both you and your spouse each have complete a separate Part III for each spouse.			
18	Last-month rule	18	*	
19	Qualified HSA funding distribution	19	*	
20	Total income. Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	*	
21	Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	21	*	

Form **8889** (2012)

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

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

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment Sequence No. 143

(b)

All activities

457.168

303,541

343,975

71,670

438.530 406,806

310,266

617,121

615.995

607,449

602,432

62,430

602.419

291,675

274,164

543,037

543,037

541,605

143,265

659,389

11

12

13

14b

15

16

17

18

19

20

21

22

23

24

25

Identifying number

(a)

Oil-related production activities

104,175

71,472

81,687

5,729

96.841

88,618

16,206

81,882

1

3

4

5

7

9

10a

10b

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

Name(s) as shown on return Total Forms Filed = 825,399

Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b),

including oil-related production activities. 1 Domestic production gross receipts (DPGR)

2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3

3 Enter deductions and losses allocable to DPGR (see instructions).

4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4

7 Qualified production activities income from estates, trusts, and

certain partnerships and S corporations (see instructions) . . . 8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line

9 Amount allocated to beneficiaries of the estate or trust (see

10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others,

enter amount from line 8, column (a). If zero or less, enter -0- here . b Qualified production activities income. Estates and trusts, subtract

line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22

11 Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the

12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21,

· All others. Enter your taxable income figured without the domestic production activities

25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result

b Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . .

17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations

18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 **19** Amount allocated to beneficiaries of the estate or trust (see instructions)

20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . .

23 Domestic production activities deduction from cooperatives. Enter deduction from Form

1099-PATR, box 6

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.

Form 8903 (Rev. 12-2010)

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

Form **8903**(Rev. December 2010) Department of the Treasury Internal Revenue Service

Domestic Production Activities Deduction

OMB No. 1545-1984

Identifying number

Attachment Sequence No. **143**

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

Name(s) as shown on return

Total Forms Filed = 825,399

Note. Do not complete column (a), unless you have oil-related (a) (b) production activities. Enter amounts for all activities in column (b), All activities Oil-related production activities including oil-related production activities. Domestic production gross receipts (DPGR) 1.060.608.919 33,140,682 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 20,314,311 719,660,361 24,155,805 3 Enter deductions and losses allocable to DPGR (see instructions). 3 209,596,015 4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 572,619 56,465,763 985,722,140 5 45,042,735 74,886,779 -11,902,053 6 7 Qualified production activities income from estates, trusts, and 7 60,491,919 certain partnerships and S corporations (see instructions) . . . 2,493,391 8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 Amount allocated to beneficiaries of the estate or trust (see 10a Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, 7,704,434 enter amount from line 8, column (a). If zero or less, enter -0- here . 10a b Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 10b 160,870,567 **11** Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the · All others. Enter your taxable income figured without the domestic production activities 11 458,492,373 12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, 12 123,750,115 13 11,137,311

For Paperwork Reduction Act Notice, see separate instructions.

1099-PATR, box 6

Cat. No. 37712F

.

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

14b

15

16

17

18

19

20

21

22

23

24

25

165,214

10.971.697

152,989,554

94,435,649

247,425,203

123,712,727

10,235,029

902.242

11,144,385

b Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . .

18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20

20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . .

23 Domestic production activities deduction from cooperatives. Enter deduction from Form

25 Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . .

19 Amount allocated to beneficiaries of the estate or trust (see instructions)

17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations

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

Alternative Motor Vehicle Credit

OMB No. 1545-1998

Identifying number

2012 Attachment Sequence No. 152

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

▶ Information about Form 8910 and its separate instructions is at www.irs.gov/form8910.

Total Forms Filed = 7,286

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18. 1	Par	Tentative Credit					
2 Vehicle identification number (see instructions) 3 Enter date vehicle was placed in service (MM/DD/YYYY) 4 Reserved				(a) Vehicle 1		(b) Vehicle 2	<u>)</u>
2 Vehicle identification number (see instructions) 3 Enter date vehicle was placed in service (MM/DD/YYYY) 4 Reserved							
2 Vehicle identification number (see instructions) 3 Enter date vehicle was placed in service (MM/DD/YYYY) 4 Reserved	1	Year make and model of vehicle	1				
Secrete Secr							
## Reserved				/ /		/ /	
5 Reserved	4		4				
6 Reserved . 6 Reserved . 7 Reserved . 7 Reserved . 7 Reserved . 8 Reserved . 8 Reserved . 9 Reserved . 9 Reserved . 9 Reserved . 10 Reserved							
Reserved	5	Reserved	5				
Reserved	6	Reserved	6				
Reserved	7	Reserved	7				
10 Reserved	8	Reserved	8				
Tentative credit (see instructions for amount to enter) Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership of 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 Business/investment use percentage (see instructions) Multiply line 11 by line 12. Add columns (a) and (b) on line 13 Alternative motor vehicle credit from partnerships and S corporations. Business/investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r Credit for Personal Use Part of Vehicle To the five of the five interesting the second of the s	9	Reserved	9				
Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership of S corporation, skip Part II and go to Part III. All others, go to Part II. Part II Credit for Business/Investment Use Part of Vehicle 12 Business/Investment use percentage (see instructions) 13 Multiply line 11 by line 12. 14 Add columns (a) and (b) on line 13 15 Alternative motor vehicle credit from partnerships and S corporations. 16 Business/Investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Form 3800, line 1r. 16 Part III Credit for Personal Use Part of Vehicle 17 If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11. 18 Add columns (a) and (b) on line 17 19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 20 Personal credits from Form 1040 or 1040NR (see instructions) 21 Subtract line 20 from line 19. If zero or less, enter -0- and stop here. You cannot claim the personal use part of credit. Enter the smaller of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in	10		10				
S corporation, skip Part II and go to Part III. All others, go to Part II. Part II Credit for Business/Investment Use Part of Vehicle 12 Business/investment use percentage (see instructions) 13 Multiply line 11 by line 12	11	,					
Business/investment use percentage (see instructions) Multiply line 11 by line 12	Dort	S corporation, skip Part II and go to Part III. All others, go to	о Ра	art II.	t have	e a credit from a parti	nership o
Multiply line 11 by line 12				cie 	0/-		0/-
Add columns (a) and (b) on line 13 Alternative motor vehicle credit from partnerships and S corporations Business/investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r Part III Credit for Personal Use Part of Vehicle If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11 Add columns (a) and (b) on line 17 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 Personal credits from Form 1040 or 1040NR (see instructions) Subtract line 20 from line 19. If zero or less, enter -0- and stop here. You cannot claim the personal use part of credit. Enter the smaller of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in					70		70
Alternative motor vehicle credit from partnerships and S corporations		· · · · · · · · · · · · · · · · · · ·			1/1	*	
Business/investment use part of credit. Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r		* * * * * * * * * * * * * * * * * * * *			-	0	
corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r					15	U	
Form 3800, line 1r	10						
Part III Credit for Personal Use Part of Vehicle 17 If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11. 18 Add columns (a) and (b) on line 17					16	*	
If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11. If 18 Add columns (a) and (b) on line 17	Dart				10		
you completed Part II, subtract line 13 from line 11 .							
Add columns (a) and (b) on line 17	.,		17				
Personal credits from Form 1040, line 46, or Form 1040NR, line 44	1Ω				1Ω	7 245	
Personal credits from Form 1040 or 1040NR (see instructions)						7,245	
Subtract line 20 from line 19. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit					-	1 747	
the personal use part of the credit					20	1,141	
Personal use part of credit. Enter the smaller of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in					21	7 282	
1040, line 53 (or Form 1040NR, line 50). Check box c on that line and enter "8910" in	22				21	1,202	
	~~						
					22	7,241	

 $\label{eq:continuous} \textbf{For Paperwork Reduction Act Notice, see separate instructions.}$

Cat. No. 37720F

Form **8910** (2012)

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

Alternative Motor Vehicle Credit

► Attach to your tax return.

▶ Information about Form 8910 and its separate instructions is at www.irs.gov/form8910.

(a) Vehicle 1

Cat. No. 37720F

OMB No. 1545-1998

2012

Attachment
Sequence No. 152

(b) Vehicle 2

Form **8910** (2012)

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

Total Forms Filed = 7,286

Identifying number

Note.

Part I

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Use a separate column for each vehicle. If you need more columns,

use additional Forms 8910 and include the totals on lines 14 and 18.

Tentative Credit

4	Vacuumalia and madel of vahiola	1				
1	Year, make, and model of vehicle	2				
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /		/ /	
4	•	4	/ /		/ /	_
4	Reserved	4				-
5	Reserved	5				
6	Reserved	6				+
7	Reserved	7				+
8	Reserved	8				+
9	Reserved	9				
10	Reserved	10				
11	Tentative credit (see instructions for amount to enter)	11	27.080		*	
	Next: If you did NOT use your vehicle for business or in			t hav	e a credit from a partners	ship or
	S corporation, skip Part II and go to Part III. All others, go					
Part						
12	Business/investment use percentage (see instructions)	12		%		%
13		13				
14				14	*	
15	Alternative motor vehicle credit from partnerships and S of			15	0	
16	Business/investment use part of credit. Add lines 14					
	corporations, report this amount on Schedule K. All of	others	, report this amount on			
	Form 3800, line 1r			16	*	
Part						
17	If you skipped Part II, enter the amount from line 11. If					
	you completed Part II, subtract line 13 from line 11 .	17				
18				18	22,103	
19	Enter the amount from Form 1040, line 46, or Form 1040	NR, lir	ne 44	19		
20	Personal credits from Form 1040 or 1040NR (see instruct	,		20	623	
21	Subtract line 20 from line 19. If zero or less, enter -0- an					
	the personal use part of the credit			21	188,262	
22	Personal use part of credit. Enter the smaller of line 1					
	1040, line 53 (or Form 1040NR, line 50). Check box c of				00.4==	
	the space next to that box. If line 21 is smaller than line 1	o, see	instructions	22	20,177	

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

For Paperwork Reduction Act Notice, see separate instructions.

Department of the Treasury Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

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

OMB No. 1545-1981 Attachment Sequence No. 151

Name(s) shown on return Identifying number Total Forms Filed = 10,222 **Total Cost of Refueling Property** Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions) 1 7,848 Credit for Business/Investment Use Part of Refueling Property Part II Business/investment use part (see instructions) 2 3,066 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 4.068 Maximum business/investment use part of credit (see instructions) 6 7 7 4,073 8 Alternative fuel vehicle refueling property credit from partnerships and S corporations. . . 8 9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, 9 4,089 report this amount on Schedule K. All others, report this amount on Form 3800, line 1s Part III **Credit for Personal Use Part of Refueling Property** 10 Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a 10 11 11 12 12 Maximum personal use part of credit (see instructions) 13 Enter the **smaller** of line 11 or line 12 13 8,108 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return. 14 15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: 15a Personal credits from Form 1040 or 1040NR (see instructions) . b 15b Non-business qualified electric vehicle credit from Form 8834, line 30 15c 0 15d 2,278 Add lines 15a through 15c 16 Net regular tax. Subtract line 15d from line 14. If zero or less, enter -0- and stop here; do not 16 file this form unless you are claiming a credit on line 9 Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax 17 2,866 form or schedule. 18 Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are 18 9,127 19 Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller 19 than line 13, see instructions 8,104 Form **8911** (2012)

Cat. No. 37721Q

For Paperwork Reduction Act Notice, see instructions.

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

8911

Department of the Treasury Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

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

OMB No. 1545-1981 2012 Attachment Sequence No. 151

Name(s) shown on return Identifying number Total Forms Filed = 10,222 **Total Cost of Refueling Property** Part I Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions) 1 51,687 Credit for Business/Investment Use Part of Refueling Property Part II Business/investment use part (see instructions) 2 21,995 3 Section 179 expense deduction (see instructions) 3 4 Subtract line 3 from line 2 4 5 5 6 92.440 6 Maximum business/investment use part of credit (see instructions) 7 7 7,203 8 Alternative fuel vehicle refueling property credit from partnerships and S corporations. . . 8 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, 9 7,274 report this amount on Schedule K. All others, report this amount on Form 3800, line 1s Part III **Credit for Personal Use Part of Refueling Property** Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a 10 11 11 Maximum personal use part of credit (see instructions) 12 12 13 13 8,470 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). 14 • Other filers. Enter the regular tax before credits from your return. 15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: 15a **b** Personal credits from Form 1040 or 1040NR (see instructions) . 15b **c** Non-business qualified electric vehicle credit from Form 8834, line 30 15c 4,343 15d 16 Net regular tax. Subtract line 15d from line 14. If zero or less, enter -0- and stop here; do not 16 240,335 Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax 17 195,541 form or schedule. Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are 18 18 48,169 19 Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller 19 than line 13, see instructions 8,183 Form **8911** (2012)

Cat. No. 37721Q

For Paperwork Reduction Act Notice, see instructions.

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

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8917**

Department of the Treasury Internal Revenue Service

Tuition and Fees Deduction

See Instructions.
Attach to Form 1040 or Form 1040A.
Instructions and more are at www.IRS.gov/form8917

OMB No. 1545-0074

20**12**Attachment

Attachment Sequence No. **60**

Your social security number

Name(s) shown on return

Total Forms Filed = 2,125,059



You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

Before you begin:

- ✓ To see if you qualify for this deduction, see Who Can Take the Deduction in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2012 Form 1040 instructions for line 36.

1	(a) Stud	ent's name (as shown on page 1	of your tax return)	(b) Student's social secunumber (as shown on pa	-	(c) Adjusted qual	
	First name	Last name		1 of your tax return)	.90	instructions)	
			Student 1	2,117,932		2,117,932	
			Student 2	66,519		66,519	
			Student 3 Student 4	4,498	*	4,498	*
2	Add the amounts	on line 1, column (c), and ent	ter the total	.,	2	2,117,932	
3	Enter the amount	from Form 1040, line 22, or F	Form 1040A, line 15	3			
4	Enter the total from	n either:					
	•	s 23 through 33, plus any writ	· · · · · · · · · · · · · · · · · · ·				
	entered on the do	tted line next to Form 1040, I	ine 36, or				
		es 16 through 18		4			
5		m line 3.* If the result is mo					
	stop; you cannot	take the deduction for tuition	and fees		5	2,117,099	
		orm 2555, 2555-EZ, or 4563	-				
		Amount of Your Income on th	ne Amount of Your Deduc	tion in Pub. 970, chapter			
	,	ount to enter on line 5.					
6	Tuition and fees filing jointly)?	deduction. Is the amount of	on line 5 more than \$65,	000 (\$130,000 if married			
	Yes. Enter the	smaller of line 2, or \$2,000.)				
			}		6	2,111,597	
	No. Enter the	smaller of line 2, or \$4,000.	J				
	Also enter this an	nount on Form 1040, line 34,	or Form 1040A, line 19.				

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

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form 8917, at www.irs.gov/form8917. Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

General Instructions

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid** in 2012.

This deduction is based on adjusted qualified education expenses paid to an eligible postsecondary educational institution. See *Qualified Education Expenses*, later, for more information.



You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about these credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2012 for academic periods beginning in 2012 and those beginning in the first 3 months of 2013.

Generally, in order to claim the deduction for education expenses for a dependent, you must have paid the expenses in 2012 and must claim an exemption for the student as a dependent on your 2012 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You cannot claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

You cannot claim a tuition and fees deduction for any student if you or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2012 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

Qualified Education Expenses

Generally, qualified education expenses are amounts you paid in 2012 for tuition and fees required for the student's enrollment or attendance at an eligible educational institution. Required fees include amounts for books, supplies, and equipment used in a course of study if required to be paid to the institution as a condition of enrollment or attendance. It does not matter whether the expenses were paid in cash, by check, by credit card, or with borrowed funds.

Qualified education expenses include nonacademic fees, such as student activity fees, athletic fees, or other expenses unrelated to the academic course of instruction, **only if** the fee must be paid to the institution as a condition of enrollment or attendance. However, fees for personal expenses (described below) are never qualified education expenses.

Qualified education expenses do not include amounts paid for:

 Personal expenses. This means room and board, insurance, medical expenses (including student health fees), transportation, and other similar personal, living, or family expenses.

Form **8917** (2012)

8917

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

Tuition and Fees Deduction

See Instructions.
Attach to Form 1040 or Form 1040A.
Instructions and more are at www.IRS.gov/form8917

OMB No. 1545-0074

Attachment Sequence No. 6

Your social security number

Total Forms Filed = 2,125,059

A

You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

Before you begin:

- ✓ To see if you qualify for this deduction, see Who Can Take the Deduction in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2012 Form 1040 instructions for line 36.

1	(a) Student's name	(as shown on page 1 of your t	ax return)	(b) Student's social secunumber (as shown on pa 1 of your tax return)		(c) Adjusted quali expenses (see instructions)	
		Stude	ent 1			11,353,052	
		Stude	ent 2			242,247	
		Stude	ent 3 Student 4			21,250	*
2	Add the amounts on line 1,	column (c), and enter the to	tal		2	11,628,047	
3	Enter the amount from Form						
4	Enter the total from either:		· _				
	• Form 1040, lines 23 through	ah 33. plus anv write-in adir	ustments				
	entered on the dotted line n						
	• Form 1040A, lines 16 thro	igh 18	4				
5	Subtract line 4 from line 3.*						
	stop ; you cannot take the d		•		5	123,454,739	
	*If you are filing Form 2555 see Effect of the Amount of 6, to figure the amount to er	Your Income on the Amou					
6	Tuition and fees deduction filing jointly)?	n. Is the amount on line 5	more than \$65,00	00 (\$130,000 if married			
	Yes. Enter the smaller o	fline 2. or \$2.000.					
		}			6	4,682,853	
	No. Enter the smaller o	f line 2. or \$4.000.				, ,	
	Also enter this amount on F		10/04 line 10				

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

What's New

Future developments. The IRS has created a page on IRS.gov for information about Form 8917, at www.irs.gov/form8917. Information about any future developments affecting Form 8917 (such as legislation enacted after we release it) will be posted on that page.

General Instructions

Purpose of Form

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid** in 2012.

This deduction is based on adjusted qualified education expenses paid to an eligible postsecondary educational institution. See *Qualified Education Expenses*, later, for more information.



You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about these credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2012 for academic periods beginning in 2012 and those beginning in the first 3 months of 2013.

Generally, in order to claim the deduction for education expenses for a dependent, you must have paid the expenses in 2012 and must claim an exemption for the student as a dependent on your 2012 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You cannot claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

You cannot claim a tuition and fees deduction for any student if you or anyone else claims an American opportunity or lifetime learning credit (Form 8863) in 2012 with respect to expenses of the student for whom the qualified education expenses were paid. However, a state tax credit will not disqualify you from claiming a tuition and fees deduction.

Qualified Education Expenses

Generally, qualified education expenses are amounts you paid in 2012 for tuition and fees required for the student's enrollment or attendance at an eligible educational institution. Required fees include amounts for books, supplies, and equipment used in a course of study if required to be paid to the institution as a condition of enrollment or attendance. It does not matter whether the expenses were paid in cash, by check, by credit card, or with borrowed funds.

Qualified education expenses include nonacademic fees, such as student activity fees, athletic fees, or other expenses unrelated to the academic course of instruction, **only if** the fee must be paid to the institution as a condition of enrollment or attendance. However, fees for personal expenses (described below) are never qualified education expenses.

Qualified education expenses do not include amounts paid for:

 Personal expenses. This means room and board, insurance, medical expenses (including student health fees), transportation, and other similar personal, living, or family expenses.

Form **8917** (2012)

Department of the Treasury Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles)

▶ Attach to your tax return.

▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.

OMB No. 1545-2137

2012

Attachment
Sequence No. 125

(b) Vehicle 2

Name(s) shown on return

Total Forms Filed = 26,909

Identifying number

Note.

Part I

1

- Use this form to claim the credit for certain plug-in electric vehicles (other than certain two- or three-wheeled or low-speed four-wheeled vehicles acquired before 2012).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.

1

2

(a) Vehicle 1

• Claim the credit for certain alternative motor vehicles on Form 8910.

Use a separate column for each vehicle. If you need more columns,

use additional Forms 8936 and include the totals on lines 12 and 19.

Tentative Credit

Year, make, and model of vehicle.

Vehicle identification number (see instructions)

3	Enter date vehicle was placed in service (MM/DD/YYYY)	3				
4	If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) .	4				
	ext: If you did NOT use your vehicle for business or investmer corporation, skip Part II and go to Part III. All others, go to Pa		poses and did not have a cr	edit fr	om a partnership or	
Par	Credit for Business/Investment Use Part of \	/ehi	cle			
5 6	Business/investment use percentage (see instructions) Multiply line 4 by line 5. If the vehicle has at least four	5		%		<u>%</u>
	wheels, leave lines 7 through 10 blank and enter this amount on line 11	6				
7	Section 179 expense deduction (see instructions) .	7				
8	Subtract line 7 from line 6	8				
9	Multiply line 8 by 10% (.10)	9				
10 11	Maximum credit per vehicle If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10	10	2,500	00	2,500	00
12 13	Add columns (a) and (b) on line 11	 t fro		12	1,215 305	
14	Business/investment use part of credit. Add lines 12 corporations, report this amount on Schedule K. All other 3800, line 1y	and s, rep	13. Partnerships and Sport this amount on Form	14	1.520	
Part				14	1,520	
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15				
16	Multiply line 15 by 10% (.10)	16				
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from	4-				
For P	line 10	17	Cat. No. 37751E		Form 8936	6 (2012)
I UI P	aperwork rieduction Act Notice, see manuctions.		Ual. NO. 3//31€		1 01111 0000	(2012)

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles) ► Attach to your tax return.

▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.

OMB No. 1545-2137 Attachment Sequence No. 125

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

Total Forms Filed = 26,909

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than certain two- or three-wheeled or low-speed fourwheeled vehicles acquired before 2012).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part	Tentative Credit			
	separate column for each vehicle. If you need more colum dditional Forms 8936 and include the totals on lines 12 and		(a) Vehicle 1	(b) Vehicle 2
1	Year, make, and model of vehicle	1		
2	Vehicle identification number (see instructions)	2		
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4	If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions).	4		
	Those, enter the tentative erealt (600 metractions)	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

II Credit for Business/Investment Use Part of \	Vehic	ele				
Business/investment use percentage (see instructions)	5		%			%
Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	6					
Section 179 expense deduction (see instructions) .	7					
Subtract line 7 from line 6	8					
Multiply line 8 by 10% (.10)	9					
Maximum credit per vehicle	10	2,500	00		2,500	00
the smaller of line 9 or line 10	11					
Qualified plug-in electric drive motor vehicle credi	t fro	m partnerships and S		•		
corporations, report this amount on Schedule K. All other	s, rep	oort this amount on Form	14	15,082		
Credit for Personal Use Part of Vehicle						
If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15					
Multiply line 15 by 10% (.10)	16					
\$2,500. If you completed Part II, subtract line 11 from						
	17	O-+ N- 077545			Form 8036	(0015)
	Business/investment use percentage (see instructions) Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	Business/investment use percentage (see instructions) Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	Business/investment use percentage (see instructions) Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	Business/investment use percentage (see instructions) Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	Business/investment use percentage (see instructions) Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	Business/investment use percentage (see instructions) Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11

Form 8936 (2012) Page **2**

Part	Credit for Personal Use Part of Vehicle (continued)		
	(a) Vehicle 1		(b) Vehicle 2
18	If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17		
19	Add columns (a) and (b) on line 18	19	25,222
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20	
21	Personal credits from Form 1040 or 1040NR (see instructions)	21	15,190
22 23	Subtract line 21 from line 20	22	25,061

Form **8936** (2012)

Form 8936 (2012) Page **2**

1 01111 0	3300 (2012)				Г	aye Z
Part	Credit for Personal Use Part of Vehicle (contin	nuec	d)			
			(a) Vehicle 1		(b) Vehicle 2	
18	If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18				177,398	
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44					
21	Personal credits from Form 1040 or 1040NR (see instructions)				41,332	
22	Subtract line 21 from line 20			22	2,643,776	
23	Personal use part of credit. Enter the smaller of line 19 1040, line 53, or Form 1040NR, line 50. Check box c on the space next to that box. If line 22 is smaller than line 19,	that	line and enter "8936" in	23	139,027	

Form **8936** (2012)

8941

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2012

Department of the Treasury Internal Revenue Service ► Attach to your tax return.

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

Attachment Sequence No. **63**

Name(s) shown on return Total Forms Filed = 73,415		Identifying number	
1a	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1a	
b	Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions)	1b	
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	
4	Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (see instructions)	4	24,863
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage		
	(see instructions)	5	24,858
6	Enter the smaller of line 4 or line 5	6	24,858
7	Multiply line 6 by the applicable percentage:		
	• Tax-exempt small employers, multiply line 6 by 25% (.25)		24 050
•	• All other small employers, multiply line 6 by 35% (.35)	7	24,858 24,858
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	24,797
9 10	Enter the total amount of any state premium subsidies paid and any state tax credits available to	9	24,131
10	you for premiums included on line 4 (see instructions)	10	*
11	Subtract line 10 from line 4. If zero or less, enter -0	11	24,863
12	Enter the smaller of line 9 or line 11	12	24,797
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of	12	21,707
	employees included on line 1a for whom you paid premiums during the tax year for health		
	insurance coverage under a qualifying arrangement (see instructions)	13	
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	
15	Credit for small employer health insurance premiums from partnerships, S corporations,	17	
	cooperatives, estates, and trusts (see instructions)	15	41,593
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here		
	and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	66,079
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	,
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19	Enter the amount you paid in 2012 for taxes considered payroll taxes for purposes of this credit (see instructions)		
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T,	19	
	line 44f	20	0044

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2012)

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

8941

Credit for Small Employer Health Insurance Premiums

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

2012

OMB No. 1545-2198

Attachment Sequence No. **63**

Form **8941** (2012)

Department of the Treasury Internal Revenue Service ► Attach to your tax return.

Name(s) shown on return **Identifying number** Total Forms Filed = 73,415 1a Enter the number of individuals you employed during the tax year who are considered 1a Enter the employer identification number (EIN) used to report employment taxes for individuals 1b Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or 3 Premiums you paid during the tax year for employees included on line 1a for health insurance 315,869 5 Premiums vou would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage 444,975 (see instructions) 5 283,301 6 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35) 99.150 If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions 94,516 8 8 57,041 9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions 10 Enter the total amount of any state premium subsidies paid and any state tax credits available to 10 315,792 11 11 57,041 12 12 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of 13 employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions) 13 Enter the number of full-time equivalent employees you would have entered on line 2 if you only 14 14 Credit for small employer health insurance premiums from partnerships, S corporations, 15 53,729 15 Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small 16 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 110,770 16 17 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see 17 18 Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount 18 Enter the amount you paid in 2012 for taxes considered payroll taxes for purposes of this credit 19 (see instructions) 19 Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, 20 20

Cat. No. 37757S

For Paperwork Reduction Act Notice, see separate instructions.

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

