Publication 4801

Individual Income Tax Returns Line Item Estimates

Statistics of Income

2012

IRS

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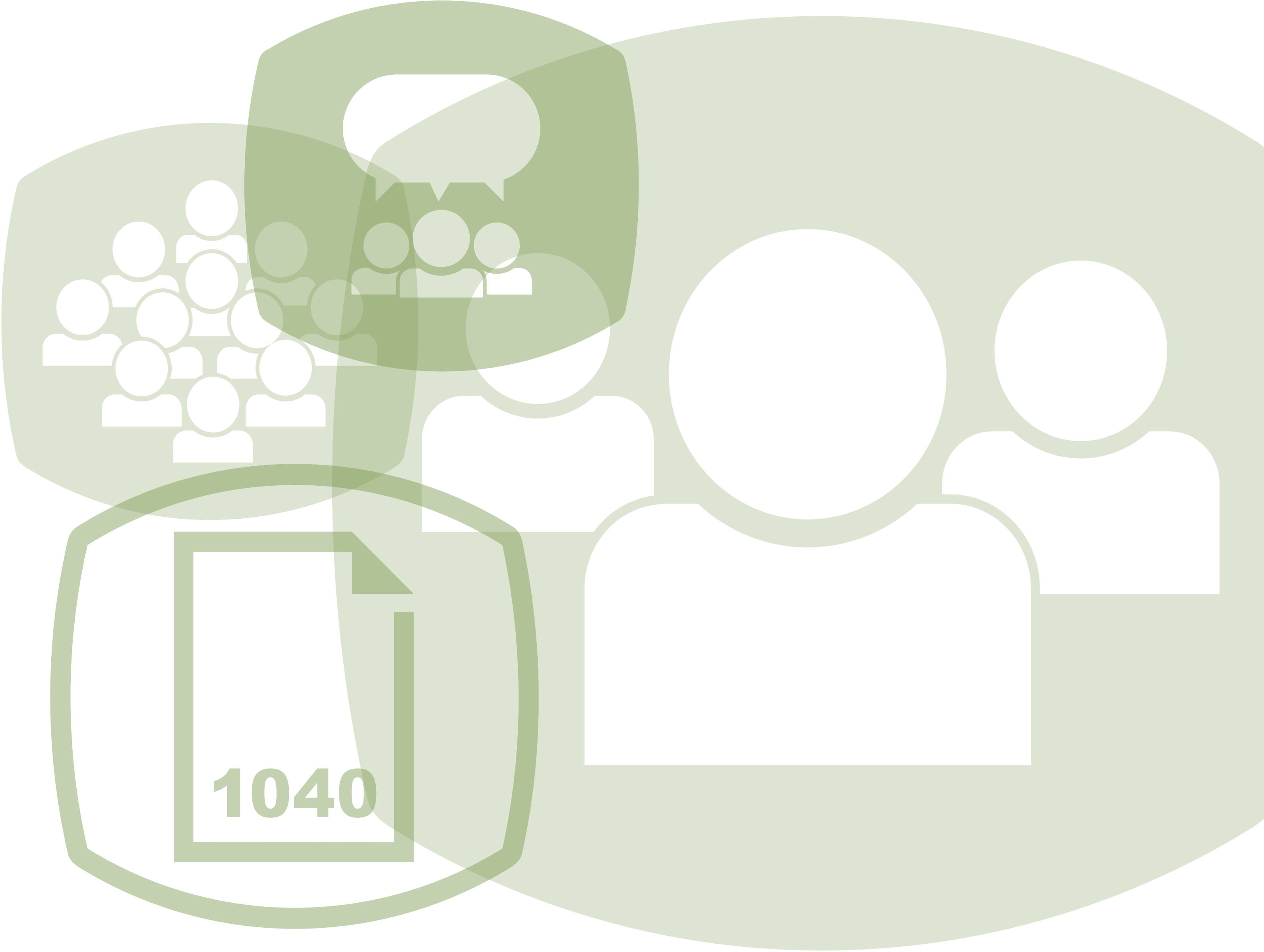

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Department
of the
Treasury
**Internal
Revenue
Service**

Individual Income Tax Returns Line Item Estimates, 2012

Publication 4801 (Rev. 10-2014)

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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
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Contents

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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	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	Electronically Filed
Form 6781, Gains and Losses From Section 1256 Contracts	604,082	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.

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

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2012** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial — Last name — **Your social security number**

Total of all returns filed = 144,928,472 Electronically Filed Returns = 121,314,249

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

1040 = 83,631,395

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.

1040A = 38,243,922

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

1040EZ = 23,053,156 Y = * 4,246,004 Y = ** 6,428,336

Foreign country name — Foreign province/state/county — Foreign postal code — jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

66,655,855	1 ☐	Single
53,718,396	2 ☐	Married filing jointly (even if only one had income)
2,663,017	3 ☐	Married filing separately. Enter spouse's SSN above and full name here. ▶
21,814,184	4 ☐	Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
77,021	5 ☐	Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . =136,080,353

b ☐ **Spouse** . 53,740,377

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	Number of Returns	Number of Exempt.=	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME	47,243,999	83,620,329	Total Children under age 17 qualifying for credit
CHILDREN AWAY FROM HOME	465,595	567,447	
PARENTS	2,837,960	3,408,835	70,441,562
OTHER DEPENDENTS	6,888,996	10,315,782	☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see instructions)**

Dependents on 6c not entered above

d Total number of exemptions claimed . . . . Total Exemptions= 287,733,123

Add numbers on lines above ▶ ☐

Income

Total of all 1040 Returns

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

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

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	119,851,043
8a	**Taxable** interest. Attach Schedule B if required			8a	47,972,509
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,954,819		
9a	Ordinary dividends. Attach Schedule B if required			9a	27,974,976
b	Qualified dividends	9b	25,490,820		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	22,005,269
11	Alimony received			11	440,401
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 2,479,539			12	23,034,726
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,241,430
14	Other gains or (losses). Attach Form 4797			14	2,039,106
15a	IRA distributions	15a	13,882,102	b Taxable amount 15b	13,195,644
16a	Pensions and annuities	16a	29,516,878	b Taxable amount 16b	27,289,708
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	17,208,947
18	Farm income or (loss). Attach Schedule F			18	1,835,688
19	Unemployment compensation			19	11,342,361
20a	Social security benefits	20a	26,480,552	b Taxable amount 20b	17,772,267
21	Other income. List type and amount			21	6,635,317
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	144,519,302

Adjusted Gross Income

23	Educator expenses	23	3,790,352		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	143,148		
25	Health savings account deduction. Attach Form 8889	25	1,083,379		
26	Moving expenses. Attach Form 3903	26	1,136,801		
27	Deductible part of self-employment tax. Attach Schedule SE	27	18,671,438		
28	Self-employed SEP, SIMPLE, and qualified plans	28	923,165		
29	Self-employed health insurance deduction	29	3,902,030		
30	Penalty on early withdrawal of savings	30	769,136		
31a	Alimony paid b Recipient's SSN ▶ 643,469	31a	623,082		
32	IRA deduction	32	2,575,337		
33	Student loan interest deduction	33	10,764,802		
34	Tuition and fees. Attach Form 8917	34	2,112,590		
35	Domestic production activities deduction. Attach Form 8903	35	659,401		
36	Add lines 23 through 35			36	36,623,399
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	144,928,472

21. Net oper. loss=	1,294,259
21. Stock options=	3,582
21. Cancel. of debt=	769,859
21. For. earn. inc. ex=	475,386
21. Gambling inc.=	1,925,505
21. Taxable HSA =	213,243
36. Archer MSA Ded.=	4,740
36. Housing ded.=	8,055
36. Other adj.=	148,885

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2012)

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

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

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2012** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial | Last name | **Your social security number**

Total of all returns filed = 144,928,472 Electronically Filed Returns = 121,314,249

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

1040 = 83,631,395

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

1040A = 38,243,922

▲ 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).

1040EZ = 23,053,156

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

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

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**
} **Boxes checked on 6a and 6b**

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see instructions)**

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶

Income

Total of all 1040 Returns

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

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

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	6,301,357,591
8a	**Taxable** interest. Attach Schedule B if required			8a	111,789,613
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	71,066,052		
9a	Ordinary dividends. Attach Schedule B if required			9a	260,393,306
b	Qualified dividends	9b	204,401,524		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	27,462,015
11	Alimony received			11	8,936,487
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 2,216,531			12	304,191,539
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	620,670,288
14	Other gains or (losses). Attach Form 4797			14	-9,357,957
15a	IRA distributions	15a	272,043,736	b Taxable amount 15b	230,783,461
16a	Pensions and annuities	16a	975,274,407	b Taxable amount 16b	612,544,219
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	613,258,347
18	Farm income or (loss). Attach Schedule F			18	-5,531,687
19	Unemployment compensation			19	71,234,134
20a	Social security benefits	20a	526,514,454	b Taxable amount 20b	223,597,024
21	Other income. List type and amount			21	37,415,381
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	9,234,159,288

Adjusted Gross Income

23	Educator expenses	23	957,868
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	520,781
25	Health savings account deduction. Attach Form 8889	25	3,355,278
26	Moving expenses. Attach Form 3903	26	3,087,642
27	Deductible part of self-employment tax. Attach Schedule SE	27	27,535,555
28	Self-employed SEP, SIMPLE, and qualified plans	28	20,849,020
29	Self-employed health insurance deduction	29	25,677,807
30	Penalty on early withdrawal of savings	30	456,333
31a	Alimony paid b Recipient's SSN ▶	31a	11,156,210
32	IRA deduction	32	11,795,245
33	Student loan interest deduction	33	10,693,660
34	Tuition and fees. Attach Form 8917	34	4,686,828
35	Domestic production activities deduction. Attach Form 8903	35	11,158,127

21. Net oper. loss= 189,072,930
21. Stock options= 339,925
21. Cancel. of debt= 12,424,870
21. For. earn. inc. ex= 29,633,268
21. Gambling inc.= 29,235,562
21. Taxable HSA = 244,759

36. Archer MSA Ded.= 6,932
36. Housing ded.= 136,044
36. Other adj.= 1,954,575

36	Add lines 23 through 35	36	134,027,907
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	9,100,131,381

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2012)

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

Total of all 1040 Returns

Form 1040 (2012) 39a A = 22,143,646 B = 9,137,602 C = 282,063 D = 102,912 Page **2**

Tax and 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 Married filing separately, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

38	Amount from line 37 (adjusted gross income)			38		
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked ▶ 39a** ☐				Basic Stand. Ded. = 97,208,513 Add. Stand. Ded. = 13,701,861	
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** [854,845				Stand. = 97,208,513	
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 45,581,697	
41	Subtract line 40 from line 38			41	126,736,118	
42	**Exemptions.** Multiply $3,800 by the number on line 6d			42	136,087,302	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	108,995,860	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election			44	108,081,852	
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,224,741	
46	Add lines 44 and 45 ▶			46	108,117,666	
47	Foreign tax credit. Attach Form 1116 if required	47	7,096,246		53a F3800= 466,097 53b F8801= 262,061 53c other= 5,642 53c AMV= 7,241 53c Sch R= 67,430 53c F8834= 1,958 53c F8911= 8,104 53c F8859= 61 53c F8936= 25,061 53c F8396= 46,653 53c F8839= 30,485	
48	Credit for child and dependent care expenses. Attach Form 2441	48	6,339,717			
49	Education credits from Form 8863, line 19	49	10,079,053			
50	Retirement savings contributions credit. Attach Form 8880	50	6,925,814			
51	Child tax credit. Attach Schedule 8812, if required	51	22,889,677			
52	Residential energy credits. Attach Form 5695	52	2,225,307			
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53				
54	Add lines 47 through 53. These are your **total credits**			54	44,569,999	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	96,302,736	

Other Taxes

56	Self-employment tax. Attach Schedule SE			56	18,671,438	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 111,916	b= 39,328
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,613,766	
59a	Household employment taxes from Schedule H			59a	198,535	
b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	877,513	
60	Other taxes. Enter code(s) from instructions Recapture Tax = 2,527			60	Other Taxes = 1,000,859	
61	Add lines 55 through 60. This is your **total tax** ▶			61	105,651,541	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	126,606,913			
63	2012 estimated tax payments and amount applied from 2011 return	63	9,275,669			
64a	**Earned income credit (EIC)**	64a	27,848,264			
b	Nontaxable combat pay election 64b 15,457					
65	Additional child tax credit. Attach Schedule 8812	65	20,533,173			
66	American opportunity credit from Form 8863, line 8	66	9,972,160			
67	Reserved	67				
68	Amount paid with request for extension to file	68	1,851,870		71a F2439= 31,824	
69	Excess social security and tier 1 RRTA tax withheld	69	1,384,900		71c F8801= 220,916	
70	Credit for federal tax on fuels. Attach Form 4136	70	282,904		71d F8885= 11,754	
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71				Other Payments:
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	136,561,943	24,244

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	114,811,407	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	111,861,777	
▶ b	Routing number 85,346,835 ▶ **c** Type: ☐ Checking ☐ Savings					
▶ d	Account number					
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	3,926,808			

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	24,915,734	
77	Estimated tax penalty (see instructions)	77	7,619,267			

Third Party Designee

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

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

Sign Here

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

Joint return? See instructions. Keep a copy for your records.

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

Paid Preparer Use Only

Print/Type preparer's name 81,548,116	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm'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) Page **2**

Total of all 1040 Returns

Tax and 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 Married filing separately, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

38	Amount from line 37 (adjusted gross income)			38		
39a	Check if: { ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. } **Total boxes checked ▶ 39a** ☐				Basic Stand. Ded. = 773,692,650 Add. Stand. Ded. = 23,709,341	
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐					
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) . .			40	Stand. = 797,425,658 Itmzed = 1,238,693,453	
41	Subtract line 40 from line 38			41	7,321,226,807	
42	**Exemptions.** Multiply $3,800 by the number on line 6d			42	1,092,429,351	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . .			43	6,394,527,770	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election			44	1,228,072,309	
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	32,770,139	
46	Add lines 44 and 45 . . . . ▶			46	1,260,955,131	
47	Foreign tax credit. Attach Form 1116 if required	47	19,115,247		53a F3800= 2,580,523 53b F8801= 683,888 53c other= 35,547 53c AMV= 20,177 53c Sch R= 9,406 53c F8834= 4,872 53c F8911= 8,183 53c F8859= 474 53c F8936= 139,027 53c F8396= 65,306 53c F8839= 169,444	
48	Credit for child and dependent care expenses. Attach Form 2441	48	3,411,987			
49	Education credits from Form 8863, line 19	49	10,522,539			
50	Retirement savings contributions credit. Attach Form 8880	50	1,202,908			
51	Child tax credit. Attach Schedule 8812, if required . . .	51	27,726,578			
52	Residential energy credits. Attach Form 5695	52	1,266,559			
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53				
54	Add lines 47 through 53. These are your **total credits**			54	66,962,192	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . . . ▶			55	1,193,992,939	

Other Taxes

56	Self-employment tax. Attach Schedule SE			56	48,773,186	
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. Enter code(s) from instructions Recapture Tax = 2.551			60	Other Taxes = 474.479	
61	Add lines 55 through 60. This is your **total tax** . . . . ▶			61	1,250,332,103	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099 . . .	62	1,023,112,148			
63	2012 estimated tax payments and amount applied from 2011 return	63	261,962,988			
64a	**Earned income credit (EIC)**	64a	64,128,627			
b	Nontaxable combat pay election 64b 184,518					
65	Additional child tax credit. Attach Schedule 8812	65	27,717,367			
66	American opportunity credit from Form 8863, line 8	66	8,805,984			
67	Reserved	67				
68	Amount paid with request for extension to file	68	104,569,724		71a F2439= 137,497	
69	Excess social security and tier 1 RRTA tax withheld	69	1,697,065		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				
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** . . . . . ▶			72	1,493,291,607	Other Payments: 19,753

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	367.984.216	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐			74a	314,028,757	
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings					
▶ d	Account number					
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	53,955,460			

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	125.864.771	
77	Estimated tax penalty (see instructions)	77	840,059			

Third Party Designee

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

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

Sign Here

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

Joint return? See instructions. Keep a copy for your records.

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

Paid Preparer Use Only

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

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

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial
Total 1040 ONLY returns filed = 83,631,395
Last name
Your social security number

If a joint return, spouse's first name and initial
Electronically filed forms 1040 Only = 67,402,503
Last name
Spouse's social security number

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
Presidential Election Campaign
Y = * 2,667,494 Y = ** 5,642,452

Foreign country name
Foreign province/state/county
Foreign postal code
jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

30,366,846	1	☐ Single	
41,756,497	2	☐ Married filing jointly (even if only one had income)	
1,882,821	3	☐ Married filing separately. Enter spouse's SSN above and full name here. ▶	
9,573,104	4	☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶	
52,127	5	☐ Qualifying widow(er) with dependent child	

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . =81,865,013

b ☐ **Spouse** . 41,772,510

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	Number of Returns	Number of Exempt.=	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME	29,886,527	53,944,995	☐
CHILDREN AWAY FROM HOME	298,909	360,824	☐
PARENTS	1,669,964	2,013,089	☐
OTHER DEPENDENTS	2,816,528	3,853,112	☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see instructions)**

Dependents on 6c not entered above

d Total number of exemptions claimed Exemptions = 183,809,542

Add numbers on lines above ▶

Income

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

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

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	63,734,031
8a	**Taxable** interest. Attach Schedule B if required			8a	39,301,400
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,781,203		
9a	Ordinary dividends. Attach Schedule B if required			9a	25,151,597
b	Qualified dividends	9b	23,100,111		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	22,005,269
11	Alimony received			11	440,401
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 1,961,389			12	23,034,726
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,241,430
14	Other gains or (losses). Attach Form 4797			14	2,039,106
15a	IRA distributions	15a	11,750,431	b Taxable amount 15b	11,168,920
16a	Pensions and annuities	16a	23,282,424	b Taxable amount 16b	21,366,079
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	17,208,947
18	Farm income or (loss). Attach Schedule F			18	1,835,688
19	Unemployment compensation			19	6,238,235
20a	Social security benefits	20a	19,007,070	b Taxable amount 20b	14,060,522
21	Other income. List type and amount			21	5,641,085
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	83,438,399

Adjusted Gross Income

23	Educator expenses	23	3,029,827
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	143,148
25	Health savings account deduction. Attach Form 8889	25	1,083,379
26	Moving expenses. Attach Form 3903	26	1,136,801
27	Deductible part of self-employment tax. Attach Schedule SE	27	18,671,438
28	Self-employed SEP, SIMPLE, and qualified plans	28	923,165
29	Self-employed health insurance deduction	29	3,902,030
30	Penalty on early withdrawal of savings	30	769,136
31a	Alimony paid b Recipient's SSN ▶	31a	623,082
32	IRA deduction	32	2,177,468
33	Student loan interest deduction	33	6,792,418
34	Tuition and fees. Attach Form 8917	34	1,355,031
35	Domestic production activities deduction. Attach Form 8903	35	659,401
36	Add lines 23 through 35	36	31,246,851
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	83,631,395

21. Net oper. loss=	1,294,259
21. Stock options=	3,582
21. Cancel. of debt=	769,859
21. For. earn. inc. ex=	475,386
21. Gambling inc.=	1,925,505
21. Taxable HSA =	213,243

36. Archer MSA Ded.=	4,740
36. Housing ded.=	8,055
36. Other adj.=	148,885

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2012)

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

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

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2012** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial Total 1040 ONLY returns filed = 83,631,395	Last name	**Your social security number**
If a joint return, spouse's first name and initial Electronically filed forms 1040 Only = 67,402,503	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

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

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

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

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

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	4,922,072,934
8a	**Taxable** interest. Attach Schedule B if required			8a	107,423,888
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	70,709,139		
9a	Ordinary dividends. Attach Schedule B if required			9a	255,057,319
b	Qualified dividends	9b	200,281,404		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	22,090,615
11	Alimony received			11	8,936,487
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 1,667,598			12	304,191,539
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	620,670,288
14	Other gains or (losses). Attach Form 4797			14	-9,357,957
15a	IRA distributions	15a	251,440,408	15b	213,039,297
	b Taxable amount				
16a	Pensions and annuities	16a	849,054,868	16b	510,469,567
	b Taxable amount				
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	613,258,347
18	Farm income or (loss). Attach Schedule F			18	-5,531,687
19	Unemployment compensation			19	43,809,058
20a	Social security benefits	20a	395,599,227	20b	193,777,297
	b Taxable amount				
21	Other income. List type and amount			21	34,444,382
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	7,664,589,367

Adjusted Gross Income

23	Educator expenses	23	777,794
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	520,781
25	Health savings account deduction. Attach Form 8889	25	3,355,278
26	Moving expenses. Attach Form 3903	26	3,087,642
27	Deductible part of self-employment tax. Attach Schedule SE	27	27,535,555
28	Self-employed SEP, SIMPLE, and qualified plans	28	20,849,020
29	Self-employed health insurance deduction	29	25,677,807
30	Penalty on early withdrawal of savings	30	456,333
31a	Alimony paid **b** Recipient's SSN ▶	31a	11,156,210
32	IRA deduction	32	10,533,419
33	Student loan interest deduction	33	6,714,229
34	Tuition and fees. Attach Form 8917	34	2,867,703
35	Domestic production activities deduction. Attach Form 8903	35	11,158,127

21. Net oper. loss= 189,072,930
21. Stock options= 339,925
21. Cancel. of debt= 12,424,870
21. For. earn. inc. ex= 29,633,268
21. Gambling inc.= 29,235,562
21. Taxable HSA = 244,759

36. Archer MSA Ded.= 6,932
36. Housing ded.= 136,044
36. Other adj.= 1,954,575

36	Add lines 23 through 35	36	126,787,450
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	7,537,801,917

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2012)

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

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

Form 1040 (2012) 39a A = 16,180,922 B = 6,980,129 C = 175,935 D = 55,893 Page **2**

Tax and 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 Married filing separately, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

38	Amount from line 37 (adjusted gross income)			38		
39a	Check if: ☐ A **You** were born before January 2, 1948, ☐ C Blind. ☐ B **Spouse** was born before January 2, 1948, ☐ D Blind. **Total boxes checked** ▶ **39a** ☐				Basic Stand. Ded. = 36,170,312 Add. Stand. Ded. = 7,486,913	
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** 852,852					
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Stand. = 36,170,312 Itmzed = 45,581,697	
41	Subtract line 40 from line 38 Real Est. Tax Ded. = 8,625			41	75,453,513	
42	**Exemptions.** Multiply $3,800 by the number on line 6d			42	81,865,013	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	67,860,261	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election			44	67,132,109	
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,223,737	
46	Add lines 44 and 45 ▶			46	1,153,369,014	
47	Foreign tax credit. Attach Form 1116 if required	47	7,096,246		53a F3800= 466,097 53b F8801= 262,061 53c other= 5,642 53c AMV= 7,241 53c Sch R= 14,488 53c F8834= 1,958 53c F8911= 8,104 53c F8859= 61 53c F8936= 25,061 53c F8396= 46,653 53c F8839= 30,485	
48	Credit for child and dependent care expenses. Attach Form 2441	48	4,505,473			
49	Education credits from Form 8863, line 19	49	6,206,800			
50	Retirement savings contributions credit. Attach Form 8880	50	2,867,760			
51	Child tax credit. Attach Schedule 8812, if required	51	14,135,746			
52	Residential energy credits. Attach Form 5695	52	2,225,307			
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53				
54	Add lines 47 through 53. These are your **total credits**			54	29,469,196	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	62,367,319	

Other Taxes

56	Self-employment tax. Attach Schedule SE			56	18,671,438	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 111,916	b= 39,328
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,613,766	
59a	Household employment taxes from Schedule H			59a	198,535	
b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	877,513	
60	Other taxes. Enter code(s) from instructions Recapture Tax = 2,527			60	Other Taxes = 1,000,859	
61	Add lines 55 through 60. This is your **total tax** ▶			61	71,714,126	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	69,088,664			
63	2012 estimated tax payments and amount applied from 2011 return	63	8,878,453			
64a	**Earned income credit (EIC)**	64a	10,881,906			
b	Nontaxable combat pay election 64b 4,513					
65	Additional child tax credit. Attach Schedule 8812	65	8,460,651			
66	American opportunity credit from Form 8863, line 8	66	5,821,582			
67	Reserved	67				
68	Amount paid with request for extension to file	68	1,825,584		71a F2439= 31,824	
69	Excess social security and tier 1 RRTA tax withheld	69	1,378,906		71c F8801= 220,916	
70	Credit for federal tax on fuels. Attach Form 4136	70	282,904		71d F8885= 11,754	
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71				Other Payments:
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	77,185,142	23,245

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	58,947,824	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	56,109,781	
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings					
d	Account number					
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	3,786,152			

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	20,981,516	
77	Estimated tax penalty (see instructions)	77	7,025,782			

Third Party Designee

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

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

Sign Here

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

Joint return? See instructions. Keep a copy for your records.

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

Paid Preparer Use Only

Print/Type preparer's name 52,565,546	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm'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) Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38		
	39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked ▶ 39a** ☐				Basic Stand. Ded. = 317,358,652 Add. Stand. Ded. = 13,251,734	
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,950 Married filing jointly or Qualifying widow(er), $11,900 Head of household, $8,700	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐					
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Stand. = 330,629,856 Itmzed = 1,238,693,453	
	41	Subtract line 40 from line 38			41	6,205,211,797	
	42	**Exemptions.** Multiply $3,800 by the number on line 6d			42	697,723,772	
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	5,592,893,960	
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election			44	1,120,000,953	
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	32,769,861	
	46	Add lines 44 and 45 ▶			46	67,167,922	
	47	Foreign tax credit. Attach Form 1116 if required	47	19,115,247			
	48	Credit for child and dependent care expenses. Attach Form 2441	48	2,438,113			
	49	Education credits from Form 8863, line 19	49	7,273,022			
	50	Retirement savings contributions credit. Attach Form 8880	50	555,424			
	51	Child tax credit. Attach Schedule 8812, if required	51	19,008,072			
	52	Residential energy credits. Attach Form 5695	52	1,266,559			
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			53a F3800= 2,580,523 53b F8801= 683,888 53c other= 35,547 53c AMV= 20,177 53c Sch R= 1,578 53c F8834= 4,872 53c F8911= 8,183 53c F8859= 474 53c F8936= 139,027 53c F8396= 65,306 53c F8839= 169,444	
	54	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 Taxes	56	Self-employment tax. Attach Schedule SE			56	48,773,186	
	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. Enter code(s) from instructions Recapture Tax = 2,551			60	Other Taxes = 474,479	
	61	Add lines 55 through 60. This is your **total tax** ▶			61	1,156,341,443	
Payments	62	Federal income tax 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 qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	64a	25,752,804			
	b	Nontaxable combat pay election 64b 21,133					
	65	Additional child tax credit. Attach Schedule 8812	65	11,461,583			
	66	American opportunity credit from Form 8863, line 8	66	5,341,757			
	67	Reserved	67				
	68	Amount paid with request for extension to file	68	104,552,371			
	69	Excess social security and tier 1 RRTA tax withheld	69	1,695,495			
	70	Credit for federal tax on fuels. Attach Form 4136	70	138,483			
	71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71			71a F2439= 137,497 71c F8801= 553,130 71d F8885= 24,548	Other Payments:
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	1,279,878,074	19,154
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 deposit? See instructions. ▶	b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings					
▶	d	Account number					
	75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	53,843,901			
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	122,359,583	
	77	Estimated tax penalty (see instructions)	77	821,039			

Third Party Designee

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

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

Sign Here

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

Joint return? See instructions. Keep a copy for your records.

Your signature | Date | Your occupation | Daytime phone number

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

Paid Preparer Use Only

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

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

Form **1040** (2012)

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

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial Last name **Your social security number**
Electronically Filed Returns = 121,314,249

If a joint return, spouse's first name and initial Last name **Spouse's social security number**
1040's E-filed = 67,402,503

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
1040A's E-filed = 34,305,758

▲ 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).
1040EZ's E-filed = 19,605,988

Presidential Election Campaign
Y = * 3,405,770 Y = ** 5,147,654
jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Foreign country name | Foreign province/state/county | Foreign postal code

Filing Status

Check only one box.

54,840,536 1 ☐ Single
45,277,535 2 ☐ Married filing jointly (even if only one had income)
1,875,457 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
19,252,312 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
68,410 5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a =114,120,477
b ☐ **Spouse** 45,282,649

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) De social se	Number of Returns	pen ship	Number of Exempt.=	child under age 17 g for child tax credit e instructions)
CHILDREN AT HOME		41,547,111		73,724,202	☐
CHILDREN AWAY FROM HOME		377,541		455,563	☐
PARENTS		2,347,399		2,802,576	☐
OTHER DEPENDENTS		6,019,541		8,704,731	☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see instructions)**

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed Exemptions = 245,090,199

Income

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

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

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	102,383,196
8a	**Taxable** interest. Attach Schedule B if required			8a	39,374,075
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,015,683		
9a	Ordinary dividends. Attach Schedule B if required			9a	23,304,630
b	Qualified dividends	9b	21,633,359		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	19,119,814
11	Alimony received			11	362.639
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 2,029,896			12	18.536.702
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	17.092.595
14	Other gains or (losses). Attach Form 4797			14	1.755.835
15a	IRA distributions	15a	11.209.195	b Taxable amount 15b	10.645.263
16a	Pensions and annuities	16a	23.825.349	b Taxable amount 16b	21.865.642
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	14.269.774
18	Farm income or (loss). Attach Schedule F			18	1.587.920
19	Unemployment compensation			19	9,630,461
20a	Social security benefits	20a	21,078,992	b Taxable amount 20b	14.222.208
21	Other income. List type and amount			21	5.429.511
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	121,157,422

Adjusted Gross Income

23	Educator expenses	23	3,289,886
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	121,884
25	Health savings account deduction. Attach Form 8889	25	929,079
26	Moving expenses. Attach Form 3903	26	1,001,150
27	Deductible part of self-employment tax. Attach Schedule SE	27	15,044,153
28	Self-employed SEP, SIMPLE, and qualified plans	28	772,708
29	Self-employed health insurance deduction	29	3,245,907
30	Penalty on early withdrawal of savings	30	636,702
31a	Alimony paid b Recipient's SSN ▶	31a	513,632
32	IRA deduction	32	2,152,884
33	Student loan interest deduction	33	9,755,608
34	Tuition and fees. Attach Form 8917	34	1,829,773
35	Domestic production activities deduction. Attach Form 8903	35	590,293

21. Net oper. loss=	1,053,522
21. Stock options=	3,183
21. Cancel. of debt=	613,009
21. For. earn. inc. ex=	210,326
21. Gambling inc.=	1,597,227
21. Taxable HSA =	185,875
36. Archer MSA Ded.=	4,501
36. Housing ded.=	3,295
36. Other adj.=	118,402

36	Add lines 23 through 35	36	30,906,316
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	121,314,249

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2012)

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

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

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2012** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial Last name **Your social security number**
Electronically Filed Returns = 121,314,249

If a joint return, spouse's first name and initial Last name **Spouse's social security number**
1040's E-filed = 67,402,503

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
1040A's E-filed = 34,305,758

▲ 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).
1040EZ's E-filed = 19,605,988

Foreign country name Foreign province/state/county Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

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

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

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

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

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	5,398,586,371
8a	**Taxable** interest. Attach Schedule B if required			8a	79,249,463
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	56,741,101		
9a	Ordinary dividends. Attach Schedule B if required			9a	185,538,630
b	Qualified dividends	9b	143,610,279		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	22,687,929
11	Alimony received			11	7,521,766
12	Business income or (loss). Attach Schedule C or C-EZ .13.Cap. Gain Dist. = 1,684,684			12	240,348,950
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	434,096,862
14	Other gains or (losses). Attach Form 4797			14	-8,898,181
15a	IRA distributions	15a	216,584,008	15b	184,631,240
	b Taxable amount				
16a	Pensions and annuities	16a	794,294,815	16b	482,078,384
	b Taxable amount				
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	505,123,997
18	Farm income or (loss). Attach Schedule F			18	-3,894,354
19	Unemployment compensation			19	58,485,718
20a	Social security benefits	20a	419,882,359	20b	178,365,024
	b Taxable amount				
21	Other income. List type and amount			21	28,882,709
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	7,676,507,231

Adjusted Gross Income

23	Educator expenses	23	828,957		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	389,567		
25	Health savings account deduction. Attach Form 8889	25	2,852,797		
26	Moving expenses. Attach Form 3903	26	2,700,532		
27	Deductible part of self-employment tax. Attach Schedule SE	27	21,923,458		
28	Self-employed SEP, SIMPLE, and qualified plans	28	17,175,222		
29	Self-employed health insurance deduction	29	21,642,765		
30	Penalty on early withdrawal of savings	30	403,672		
31a	Alimony paid b Recipient's SSN ▶	31a	9,277,678		
32	IRA deduction	32	9,775,207		
33	Student loan interest deduction	33	9,640,592		
34	Tuition and fees. Attach Form 8917	34	4,090,453		
35	Domestic production activities deduction. Attach Form 8903	35	9,199,203		
36	Add lines 23 through 35			36	111,351,059
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	7,565,156,173

21. Net oper. loss=	134,787,687
21. Stock options=	253,660
21. Cancel. of debt=	9,291,288
21. For. earn. inc. ex=	14,091,421
21. Gambling inc.=	21,390,162
21. Taxable HSA =	216,313
36. Archer MSA Ded.=	6,203
36. Housing ded.=	63,781
36. Other adj.=	1,380,973

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2012)

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

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

Form 1040 (2012) 39a A = 17,337,719 B = 7,164,578 C = 215,329 D = 89,397 Page **2**

Tax and Credits						
38	Amount from line 37 (adjusted gross income)			38		
39a	Check if: { ☐A **You** were born before January 2, 1948, ☐C Blind. ☐B **Spouse** was born before January 2, 1948, ☐D Blind. } **Total boxes checked ▶ 39a** ☐				Basic Stand. Ded. = 81,082,739 Add. Stand. Ded. = 10,619,945	
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** 656,314					
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Stand. = 81,082,739 Itmzed = 38,768,120	
41	Subtract line 40 from line 38			41	107,229,672	
42	**Exemptions.** Multiply $3,800 by the number on line 6d			42	114,126,435	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	92,109,746	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election			44	91,346,042	
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	3,607,902	
46	Add lines 44 and 45 ▶			46	91,374,767	
47	Foreign tax credit. Attach Form 1116 if required	47	5,989,590			
48	Credit for child and dependent care expenses. Attach Form 2441	48	5,824,705			
49	Education credits from Form 8863, line 19	49	9,110,839			
50	Retirement savings contributions credit. Attach Form 8880	50	6,341,795			
51	Child tax credit. Attach Schedule 8812, if required	51	20,396,208			
52	Residential energy credits. Attach Form 5695	52	1,851,523			
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53				
54	Add lines 47 through 53. These are your **total credits**			54	39,354,544	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	80,810,122	
Other Taxes						
56	Self-employment tax. Attach Schedule SE			56	15,044,153	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 101,445	b= 31,128
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	4,894,669	
59a	Household employment taxes from Schedule H			59a	157,990	
b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	753,239	
60	Other taxes. Enter code(s) from instructions Recapture Tax = 21			60	Other Taxes = 876,490	
61	Add lines 55 through 60. This is your **total tax** ▶			61	88,363,487	
Payments						
62	Federal income tax withheld from Forms W-2 and 1099	62	107,943,520			
63	2012 estimated tax payments and amount applied from 201 return	63	7,424,163			
64a	**Earned income credit (EIC)**	64a	25,095,644			
b	Nontaxable combat pay election 64b 12,479					
65	Additional child tax credit. Attach Schedule 8812	65	18,435,618			
66	American opportunity credit from Form 8863, line 8	66	9,028,759			
67	Reserved	67				
68	Amount paid with request for extension to file	68	1,407,270		71a F2439= 24,373	
69	Excess social security and tier 1 RRTA tax withheld	69	1,206,972		71c F8801= 196,913	
70	Credit for federal tax on fuels. Attach Form 4136	70	243,038		71d F8885= 8,734	
71	Credits from Form: **a** ☐ 2439 **b** ▨ Reserved **c** ☐ 8801 **d** ☐ 8885	71				Other Payments:
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	115,660,405	2,028
Refund						
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	99,266,477	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	96,852,803	
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings					
▶ d	Account number					
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	3,184,084			
Amount You Owe						
76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	18,499,242	
77	Estimated tax penalty (see instructions)	77	5,962,729			

53a F3800= 396,477
53b F8801= 227,340
53c other= 2,187
53c AMV= 2,814
53c Sch R= 52,288
53c F8834= 1,914
53c F8911= 4,474
53c F8859= 52
53c F8936= 16,219
53c F8396= 42,510
53c F8839= 0

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

If you have a qualifying child, attach Schedule EIC.

Direct deposit? See instructions.

Third Party Designee

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

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

Sign Here

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

Joint return? See instructions. Keep a copy for your records.

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

Paid Preparer Use Only

Print/Type preparer's name 73,265,058	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

Form **1040** (2012)

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

Form 1040 (2012) Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38		
	39a	Check if: ☐ **You** were born before January 2, 1948, C Blind. ☐ **Spouse** was born before January 2, 1948, D Blind. } **Total boxes checked ▶ 39a** ☐				Basic Stand. Ded. = 649,080,140 Add. Stand. Ded. = 18,321,781	
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				Stand. = 667,401,920	
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	Itmzed = 1,015,667,905	
	41	Subtract line 40 from line 38			41	6,065,886,844	
	42	**Exemptions.** Multiply $3,800 by the number on line 6d			42	931,319,264	
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	5,271,070,999	
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election			44	1,007,471,231	
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	26,607,546	
	46	Add lines 44 and 45 ▶			46	1,034,088,004	
	47	Foreign tax credit. Attach Form 1116 if required	47	9,737,479			53a F3800= 2,052,736 53b F8801= 574,088 53c other= 8,133 53c AMV= 11,112 53c Sch R= 7,555 53c F8834= 4,766 53c F8911= 3,158 53c F8859= 341 53c F8936= 91,582 53c F8396= 62,401 53c F8839= 0
	48	Credit for child and dependent care expenses. Attach Form 2441	48	3,122,363			
	49	Education credits from Form 8863, line 19	49	9,522,971			
	50	Retirement savings contributions credit. Attach Form 8880	50	1,099,116			
	51	Child tax credit. Attach Schedule 8812, if required	51	24,820,110			
	52	Residential energy credits. Attach Form 5695	52	1,017,864			
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53				
	54	Add lines 47 through 53. These are your **total credits**			54	52,135,432	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	981,952,572	
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	38,730,529	
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 17,171	b= 10,939
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	4,663,112	
	59a	Household employment taxes from Schedule H			59a	686,774	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	463,315	
	60	Other taxes. Enter code(s) from instructions Recapture Tax = 41			60	Other Taxes = 367,438	
	61	Add lines 55 through 60. This is your **total tax** ▶			61	1,026,895,485	
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	876,695,276			
	63	2012 estimated tax payments and amount applied from 2011 return	63	200,656,552			
	64a	**Earned income credit (EIC)**	64a	59,379,927			
	b	Nontaxable combat pay election 64b 183,167					
	65	Additional child tax credit. Attach Schedule 8812	65	24,577,724			
	66	American opportunity credit from Form 8863, line 8	66	7,983,195			
	67	Reserved	67				
	68	Amount paid with request for extension to file	68	74,115,414		71a F2439= 117,241	
	69	Excess social security and tier 1 RRTA tax withheld	69	1,471,205		71c F8801= 457,064	
	70	Credit for federal tax on fuels. Attach Form 4136	70	109,862		71d F8885= 20,959	
	71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71				Other Payments:
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	1,245,588,223	3,337
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	317,316,950	
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	279,819,962	
	▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings					
	▶ d	Account number					
	75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	38,170,335			
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	99,930,572	
	77	Estimated tax penalty (see instructions)	77	633,013			

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

If you have a qualifying child, attach Schedule EIC.

Direct deposit? See instructions.

Third Party Designee

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

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

Sign Here

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

Joint return? See instructions. Keep a copy for your records.

Your signature | Date | Your occupation | Daytime phone number

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

Paid Preparer Use Only

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

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

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

Form **1040A**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) **2012**

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

OMB No. 1545-0074

Your first name and initial: Total Forms Filed = 38,243,922

Last name

Your social security number

If a joint return, spouse's first name and initial: Total Forms Filed Electronically = 34,305,758

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund.

Y = * 823,446 ☐ Y = ** ☐ 687,797

Filing status

Check only one box.

14,559,906 1 ☐ Single

10,637,846 2 ☐ Married filing jointly (even if only one had income)

780,196 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 24,894

12,241,079 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. 37,648,348

b ☐ **Spouse** 10,645,800

Boxes checked on 6a and 6b

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME	17,357,472	29,675,333	☐
CHILDREN AWAY FROM HOME	166,686	206,623	☐
PARENTS	1,167,995	1,395,746	☐
OTHER DEPENDENTS	4,072,467	6,462,670	☐
TOTAL DEPENDENTS	20,543,899	37,740,374	☐
Total 86,034,521			☐

No. of children on 6c who:

- **lived with you**
- **did not live with you due to divorce or separation (see instructions)**

Dependents on 6c not entered above

Add numbers on lines above ▶ ☐

d Total number of exemptions claimed.

Income

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

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

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2.			7	33,378,129
8a	**Taxable** interest. Attach Schedule B if required.			8a	6,853,068
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	172,624		
9a	Ordinary dividends. Attach Schedule B if required.			9a	2,823,379
b	Qualified dividends (see instructions).	9b	2,390,709		
10	Capital gain distributions (see instructions).			10	518,150
11a	IRA distributions.	11a	2,131,671	11b Taxable amount (see instructions). 11b	2,026,725
12a	Pensions and annuities.	12a	6,234,454	12b Taxable amount (see instructions). 12b	5,923,629
	Other Income = 690,960				
13	Unemployment compensation and Alaska Permanent Fund dividends.			13	3,353,022
14a	Social security benefits.	14a	7,473,482	14b Taxable amount (see instructions). 14b	3,711,745
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶			15	38,028,740

Adjusted gross income

16	Educator expenses (see instructions).	16	760,524		
17	IRA deduction (see instructions).	17	397,869		
18	Student loan interest deduction (see instructions).	18	3,972,384		
19	Tuition and fees. Attach Form 8917.	19	757,559		
20	Add lines 16 through 19. These are your **total adjustments.**			20	5,376,548
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	38,243,922

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

Form **1040A**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2012

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

OMB No. 1545-0074

Your first name and initial

Total Forms Filed = 38,243,922

Last name

Your social security number

If a joint return, spouse's first name and initial

Total Forms Filed Electronically = 34,305,758

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Foreign country name

Foreign province/state/county

Foreign postal code

Filing status

Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b

No. of children on 6c who:

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐
			☐
			☐

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed.

Income

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

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

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 944,660,200

8a **Taxable** interest. Attach Schedule B if required. 8a 4,169,724

b **Tax-exempt** interest. **Do not** include on line 8a. 8b 355,902

9a Ordinary dividends. Attach Schedule B if required. 9a 5,335,987

b Qualified dividends (see instructions). 9b 4,120,120

10 Capital gain distributions (see instructions). 10 548,932

11a IRA distributions. 11a 20,603,328 11b Taxable amount (see instructions). 11b 17,744,164

12a Pensions and annuities. 12a 126,219,540 12b Taxable amount (see instructions). 12b 102,074,653

Other Income = 2,001,728

13 Unemployment compensation and Alaska Permanent Fund dividends. 13 18,447,462

14a Social security benefits. 14a 130,915,227 14b Taxable amount (see instructions). 14b 29,819,726

15 Add lines 7 through 14b (far right column). This is your **total income.** ▶ 15 1,124,802,577

Adjusted gross income

16 Educator expenses (see instructions). 16 180,074

17 IRA deduction (see instructions). 17 1,261,826

18 Student loan interest deduction (see instructions). 18 3,979,432

19 Tuition and fees. Attach Form 8917. 19 1,819,125

20 Add lines 16 through 19. These are your **total adjustments.** 20 7,240,457

21 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)

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

Form 1040A (2012) Page **2**

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).			22		
23a	Check if: ☐ A **You** were born before January 2, 1948, ☐ C Blind ☐ B **Spouse** was born before January 2, 1948, ☐ D Blind **Total boxes checked** ▶ 23a ☐				A= 5,962,694 C= 106,128	B= 2,157,473 D= 47,019
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐				Boxes Checked=	1,993
24	Enter your **standard deduction.** Tot. Std. Ded.= 37,986,039			24	Add. Std. Ded=	6,214,948
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	33,999,545	
26	**Exemptions.** Multiply $3,800 by the number on line 6d.			26	37,649,341	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶			27	25,921,861	
28	**Tax,** including any alternative minimum tax (see instructions).			28	25,736,999	
29	Credit for child and dependent care expenses. Attach Form 2441.	29	1,834,244			
30	Credit for the elderly or the disabled. Attach Schedule R.	30	52,941			
31	Education credits from Form 8863, line 19.	31	3,872,253			
32	Retirement savings contributions credit. Attach Form 8880.	32	4,058,054			
33	Child tax credit. Attach Schedule 8812, if required.	33	8,753,931			
34	Add lines 29 through 33. These are your **total credits.**			34	15,100,803	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**			35	18,724,669	
36	Federal income tax withheld from Forms W-2 and 1099.	36	35,128,720			
37	2012 estimated tax payments and amount applied from 2011 return.	37	397,216			
38a	**Earned income credit (EIC).**	38a	14,076,422			
b	Nontaxable combat pay election. 38b 8,953					
39	Additional child tax credit. Attach Schedule 8812.	39	12,072,521	Excess FICA withheld=	4,002	
40	American opportunity credit from Form 8863, line 8.	40	4,150,578	Extension Request=	22,296	Other Payments:
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶			41	36,757,900	999
42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**			42	34,414,057	
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			43a	34,302,470	
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings					
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐					
44	Amount of line 42 you want **applied to your 2013 estimated tax.**	44	140,656			
45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions. ▶			45	2,655,504	
46	Estimated tax penalty (see instructions).	46	593,485			

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Amount you owe

Third party designee

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

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

Sign here

Joint return? See instructions. Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign. 19,355,134	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

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

Form **1040A** (2012)

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

Form 1040A (2012) Page **2**

Tax, credits, and payments

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

22	Enter the amount from line 21 (adjusted gross income).			22
23a	Check if: { ☐ **You** were born before January 2, 1948, ☐ Blind } **Total boxes** ☐ **Spouse** was born before January 2, 1948, ☐ Blind } **checked** ▶ 23a ☐			
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐			
24	Enter your **standard deduction.** Tot. Std. Ded.= 331,868,704			24 Add. Std. Ded= 10,457,608
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25 799,766,987
26	**Exemptions.** Multiply $3,800 by the number on line 6d.			26 326,775,611
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶			27 541,123,725
28	**Tax,** including any alternative minimum tax (see instructions).			28 71,640,898
29	Credit for child and dependent care expenses. Attach Form 2441.	29	973,874	
30	Credit for the elderly or the disabled. Attach Schedule R.	30	7,827	
31	Education credits from Form 8863, line 19.	31	3,249,518	
32	Retirement savings contributions credit. Attach Form 8880.	32	647,484	
33	Child tax credit. Attach Schedule 8812, if required.	33	8,718,506	
34	Add lines 29 through 33. These are your **total credits.**			34 13,597,210
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**			35 58,045,720
36	Federal income tax withheld from Forms W-2 and 1099.	36	103,244,436	
37	2012 estimated tax payments and amount applied from 2011 return.	37	1,060,237	
38a	**Earned income credit (EIC).**	38a	37,578,692	
b	Nontaxable combat pay election. 38b 162,908			
39	Additional child tax credit. Attach Schedule 8812.	39	16,255,784	Excess FICA withheld= 1,471
40	American opportunity credit from Form 8863, line 8.	40	3,464,227	Extension Request= 15,111 Other Payments:
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶			41 161,667,507 599

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**			42 106,476,233
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			43a 106,364,674
▶ **b**	Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings			
▶ **d**	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐			
44	Amount of line 42 you want **applied to your 2013 estimated tax.**	44	111,559	

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions. ▶			45 2,873,465
46	Estimated tax penalty (see instructions).	46	19,020	

Third party designee

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

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

Sign here

Joint return? See instructions. Keep a copy for your records.

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

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

Paid preparer use only

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

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

Form **1040EZ**

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

2012

OMB No. 1545-0074

Your first name and initial Total Forms Filed = 23,053,156	Last name	**Your social security number**
If a joint return, spouse's first name and initial Total Forms Filed Electronically = 19,605,988	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above 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 Single = 21,729,103	Foreign province/state/county Joint = 1,324,053	Foreign postal code Y = * 755,064 Y = ** 98,087

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	22,738,883
	Tax exempt interest = 993		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	1,818,040
	Other Net Income or Loss = 303,272		
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	1,751,104
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	23,053,156
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** You boxes checked = 6,486,162 If no one can claim you (or your spouse if a joint return), enter $9,750 if **single;** $19,500 if **married filing jointly.** See back for explanation. Total Exemptions = 17,889,061	5	23,052,163
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	15,213,738

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	22,389,529
8a	**Earned income credit (EIC)** (see instructions).	8a	2,889,936
b	Nontaxable combat pay election. 8b 1,992	F4868 payment =	3,991
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	22,618,901
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	15,212,745

Excess FICA / RRTA = 1,993

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	11a	21,449,526
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. ▶	12	1,278,715

Third Party Designee

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

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

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

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

Paid Preparer Use Only

Print/Type preparer's name 9,627,436	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2012)

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

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

Form **1040EZ**

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

2012

OMB No. 1545-0074

Your first name and initial | Last name | **Your social security number**

Total Forms Filed = 23,053,156

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

Total Forms Filed Electronically = 19,605,988

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

▲ Make sure the SSN(s) above are correct.

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

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	434,624,457
	Tax exempt interest = 1,010		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	196,000
	Other Net Income or Loss = 969,272		
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	8,977,615
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	444,767,344
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $9,750 if **single;** $19,500 if **married filing jointly.** See back for explanation.	5	134,927,098
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	260,510,084

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	50,914,082	
8a	**Earned income credit (EIC)** (see instructions).	8a	797,131	
b	Nontaxable combat pay election. 8b 476	F4868 payment =	2,241	Excess FICA / RRTA =
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	51,746,026	98
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	35,944,941	

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	11a	16,432,808
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. ▶	12	631,723

Third Party Designee

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

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

Sign Here

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions.

Keep a copy for your records.

Your signature | Date | Your occupation | Daytime phone number

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

Paid Preparer Use Only

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

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2012)

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

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

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
2012
Attachment Sequence No. **07**

Name(s) shown on Form 1040
Total Schedules Filed = 46,135,354

Your social security number

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	10,215,951		
	2	Enter amount from Form 1040, line 38 | 2 |				
	3	Multiply line 2 by 7.5% (.075)	3	10,211,954		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	10,215,951
Taxes You Paid	5	State and local **(check only one box):** a ☐ Income taxes, **or** } Income Taxes = 33,424,186 b ☐ General sales taxes } General Sales Tax = 10,482,891	5	43,907,077		
	6	Real estate taxes (see instructions)	6	39,251,103		
	7	Personal property taxes	7	19,888,727		
	8	Other taxes. List type and amount ▶	8	2,492,156		
	9	Add lines 5 through 8			9	45,233,072
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	34,322,419		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	1,157,823		
	12	Points not reported to you on Form 1098. See instructions for special rules	12	2,719,082		
	13	Mortgage insurance premiums (see instructions)	13	4,114,661		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	1,560,983		
	15	Add lines 10 through 14			15	35,416,360
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	34,200,602		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	22,182,567		
	18	Carryover from prior year	18	565,569		
	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 and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	14,604,311		
	22	Tax preparation fees	22	21,717,122		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	7,719,312		
	24	Add lines 21 through 23	24	28,307,259		
	25	Enter amount from Form 1040, line 38 | 25 |				
	26	Multiply line 25 by 2% (.02)	26	28,301,260		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	11,851,076
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 929,310 Other than Gambling Deduction = 333,976 Property Income, Casualty, & Theft Deduction = 13,132			28	1,264,044
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	45,581,697
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here 125,733 ▶ ☐				

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2012**

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

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
2012
Attachment Sequence No. **07**

Name(s) shown on Form 1040

Total Schedules Filed = 46,135,354

Your social security number

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	129,825,203		
	2	Enter amount from Form 1040, line 38 **2**				
	3	Multiply line 2 by 7.5% (.075)	3	44,512,617		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	85,312,586
Taxes You Paid	5	State and local **(check only one box):**				
		a ☐ Income taxes, **or** } Income Taxes = 282,963,547 b ☐ General sales taxes } General Sales Taxes = 16,539,416	5	299,502,963		
	6	Real estate taxes (see instructions)	6	173,308,015		
	7	Personal property taxes	7	8,462,130		
	8	Other taxes. List type and amount ▶	8	1,804,338		
	9	Add lines 5 through 8			9	483,081,704
Interest You Paid **Note.** Your mortgage interest deduction may be limited (see instructions).	10	Home mortgage interest and points reported to you on Form 1098	10	326,143,983		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	6,466,556		
	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		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	14,419,894		
	15	Add lines 10 through 14			15	354,057,732
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	152,157,640		
	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	49,047,100		
	18	Carryover from prior year	18	31,938,858		
	19	Add lines 16 through 18			19	199,270,460
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	4,945,470
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	81,428,583		
	22	Tax preparation fees	22	7,223,334		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	40,383,958		
	24	Add lines 21 through 23	24	129,035,875		
	25	Enter amount from Form 1040, line 38 **25**				
	26	Multiply line 25 by 2% (.02)	26	83,461,290		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	90,388,804
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ Gambling Loss Deduction = 17,809,053 Other than Gambling Deduction = 2,567,987 Property Income, Casualty & Theft Deduction = 1,273,315			28	21,650,355
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	1,238,693,453
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2012

Attachment Sequence No. **08**

Name(s) shown on return: Total Schedules Filed = 19,925,282

Your social security number

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ F1040: 18,273,342 F1040A: 1,651,940 The component parts of line 2 are as follows: F1040: 16,235,337 F1040A: 1,293,893	1	
2	Add the amounts on line 1	2	17,529,231
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	16,043
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.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

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.

			Amount
5	List name of payer ▶ The component parts of line 6 are as follows: F1040: 13,915,957 F1040A: 838,768	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . ▶	6	14,754,725

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

	You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.	**Yes**	**No**
7a	At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2012**

SCHEDULE B
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074
2012
Attachment Sequence No. **08**

Name(s) shown on return
Total Schedules Filed = 19,925,282

Your social security number

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

				Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ F1040: 18,273,342 F1040A: 1,651,940 The component parts of line 2 are as follows: F1040: 103,132,432 F1040A: 3,142,927	1		
2	Add the amounts on line 1	2	106,275,359	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	31,549	
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.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

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.

				Amount
5	List name of payer ▶ The component parts of line 6 are as follows: F1040: 251,031,854 F1040A: 4,855,874	5		
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . ▶	6	255,887,728	

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		

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

2012

Attachment
Sequence No. **09**

Name of proprietor
Total Schedules Filed = 26,202,494 Includes 4,730,857 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions ▶ 23,552,564

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), (see instr.) 4,122,569

E Business address (including suite or room no.) ▶

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

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2012, check here . . . . Boxes Checked = 1,667,083 ▶ ☐

I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) . . . . ☐ Yes ☐ No

J If "Yes," did you or will you file required Forms 1099? . . . . ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . ▶ ☐	1	22,350,082
2	Returns and allowances (see instructions)	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	**Gross profit.** Subtract line 4 from line 3	5	22,375,491
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	1,038,510
7	**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.

8	Advertising	8	5,688,724	18	Office expense (see instructions)	18	7,245,485
9	Car and truck expenses (see instructions)	9	11,605,744	19	Pension and profit-sharing plans .	19	107,706
				20	Rent or lease (see instructions):		
10	Commissions and fees .	10	1,000,131	a	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
12	Depletion	12	66,545	21	Repairs and maintenance . . .	21	4,468,394
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,722,018	22	Supplies (not included in Part III) .	22	9,392,343
				23	Taxes and licenses	23	5,980,526
				24	Travel, meals, and entertainment:		
14	Employee benefit programs (other than on line 19) . .	14	241,459	a	Travel	24a	4,338,578
15	Insurance (other than health)	15	5,584,469	b	Deductible meals and entertainment (see instructions) .	24b	6,254,697
16	Interest:			25	Utilities	25	10,601,382
a	Mortgage (paid to banks, etc.)	16a	472,460	26	Wages (less employment credits) .	26	1,059,881
b	Other	16b	1,465,270	27a	Other expenses (from line 48) . .	27a	12,968,364
17	Legal and professional services	17	7,118,049	b	**Reserved for future use** . . .	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a . . . . ▶	28	20,198,974
29	Tentative profit or (loss). Subtract line 28 from line 7	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**. (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.	31	23,034,725

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**

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

nondeductible loss (+)/suspended loss carryover (-)
153,820

Total Boxes Checked = 5,702,693

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11334P **Schedule C (Form 1040) 2012**

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

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
2012
Attachment
Sequence No. **09**

Name of proprietor
Total Schedules Filed = 26,202,494 Includes 4,730,857 Schedule C-EZ's

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions ▶

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you “materially participate” in the operation of this business during 2012? If “No,” see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2012, check here ▶ ☐

I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the “Statutory employee” box on that form was checked ▶ ☐	1	1,279,684,288
2	Returns and allowances (see instructions)	2	7,265,729
3	Subtract line 2 from line 1	3	1,272,418,560
4	Cost of goods sold (from line 42)	4	381,811,517
5	**Gross profit.** Subtract line 4 from line 3	5	890,607,042
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	20,074,843
7	**Gross income.** Add lines 5 and 6 ▶	7	910,681,885

Part II Expenses

Enter expenses for business use of your home only on line 30.

8	Advertising	8	13,711,011	18	Office expense (see instructions)	18	11,999,833
9	Car and truck expenses (see instructions)	9	86,159,765	19	Pension and profit-sharing plans	19	1,278,783
				20	Rent or lease (see instructions):		
10	Commissions and fees	10	14,290,746	a	Vehicles, machinery, and equipment	20a	8,702,055
11	Contract labor (see instructions)	11	41,953,004	b	Other business property	20b	34,326,325
12	Depletion	12	941,416	21	Repairs and maintenance	21	16,702,265
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	34,179,334	22	Supplies (not included in Part III)	22	33,539,621
				23	Taxes and licenses	23	18,141,181
				24	Travel, meals, and entertainment:		
14	Employee benefit programs (other than on line 19)	14	2,949,971	a	Travel	24a	13,446,159
15	Insurance (other than health)	15	16,799,970	b	Deductible meals and entertainment (see instructions)	24b	8,835,249
16	Interest:			25	Utilities	25	27,887,106
a	Mortgage (paid to banks, etc.)	16a	3,543,499	26	Wages (less employment credits)	26	79,631,617
b	Other	16b	5,803,955	27a	Other expenses (from line 48)	27a	109,359,852
17	Legal and professional services	17	10,849,763	b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	597,350,090
29	Tentative profit or (loss). Subtract line 28 from line 7	29	313,331,795
30	Expenses for business use of your home. Attach **Form 8829.** Do **not** report such expenses elsewhere	30	10,012,361
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.** (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.	31	304,191,539

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** nondeductible loss (+)/suspended loss carryover (-)
- If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited. 872,106

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11334P **Schedule C (Form 1040) 2012**

Part III Cost of Goods Sold (see instructions)

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? If "Yes," attach explanation . . . ☐ **Yes** ☐ **No**

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,313,129
36	Purchases less cost of items withdrawn for personal use	36	2,382,100
37	Cost of labor. Do not include any amounts paid to yourself	37	599,466
38	Materials and supplies	38	1,763,213
39	Other costs	39	897,571
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	1,371,531
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	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.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ ___ / ___ / ___

44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business ________ **b** Commuting (see instructions) ________ **c** Other ________

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

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

47a Do you have evidence to support your deduction? . . . ☐ **Yes** ☐ **No**

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

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48 **Total other expenses.** Enter here and on line 27a . . . 48

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

Part III Cost of Goods Sold (see instructions)

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? If "Yes," attach explanation . . . ☐ **Yes** ☐ **No**

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	37,904,305	
36	Purchases less cost of items withdrawn for personal use	36	247,694,847	
37	Cost of labor. Do not include any amounts paid to yourself	37	31,548,958	
38	Materials and supplies	38	48,269,333	
39	Other costs	39	55,056,521	
40	Add lines 35 through 39	40		
41	Inventory at end of year	41	38,662,447	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	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.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business ________ **b** Commuting (see instructions) ________ **c** Other ________

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

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

47a Do you have evidence to support your deduction? . . . ☐ **Yes** ☐ **No**

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

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48 **Total other expenses.** Enter here and on line 27a	48		

Schedule C (Form 1040) 2012

SCHEDULE C-EZ
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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**

Name of proprietor
Total Schedules Filed = 4,730,857 Data is tabulated with the Schedule C's

Social security number (SSN)

Part I General Information

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

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

And You:

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

A Principal business or profession, including product or service

B Enter business code (see page 2) ▶

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

F Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . ☐ **Yes** ☐ **No**

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

Part II Figure Your Net Profit

1 **Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory Employees* in the instructions for Schedule C, line 1, and check here . . . ▶ ☐ **1**

2 **Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C . . . **2**

3 **Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions)**.** (Statutory employees, **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3** . . . **3**

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

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

5 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

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

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

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

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

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 14374D **Schedule C-EZ (Form 1040) 2012**

SCHEDULE C-EZ
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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**

Name of proprietor
Total Schedules Filed = 4,730,857 Data is tabulated with the Schedule C's

Social security number (SSN)

Part I General Information

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

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

And You:

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

A Principal business or profession, including product or service

B Enter business code (see page 2) ▶

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

F Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . . ☐ **Yes** ☐ **No**

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

Part II Figure Your Net Profit

1 **Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory Employees* in the instructions for Schedule C, line 1, and check here . . . . ▶ ☐ **1**

2 **Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C **2**

3 **Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (Statutory employees, **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3** **3**

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

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

5 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

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

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

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

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

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 14374D **Schedule C-EZ (Form 1040) 2012**

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

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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
2012
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. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
1 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
2 Short-term totals from all Forms 8949 with **box B** checked in **Part I**	5,325,072	5,022,692	325,599	5,022,315
3 Short-term totals from all Forms 8949 with **box C** checked in **Part I**	825,318	811,731	109,930	828,458

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	629,205
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	1,210,942
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	(3,119,661)
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	11,372,892

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II**	4,833,512	4,768,167	316,565	4,609,502
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II**	9,280,727	8,912,503	530,247	8,917,920
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II**	1,802,724	1,672,421	521,292	1,510,291

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	2,320,066
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	2,080,803
13 Capital gain distributions. See the instructions	13	7,932,852
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(6,971,435)
15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (h). Then go to Part III on the back	15	18,172,183

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H **Schedule D (Form 1040) 2012**

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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

2012

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. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with **box A** checked in **Part I**	1,767,384,400	1,828,009,842	57,062,864	-3,562,583
2 Short-term totals from all Forms 8949 with **box B** checked in **Part I**	485,232,800	485,190,563	2,458,922	2,500,986
3 Short-term totals from all Forms 8949 with **box C** checked in **Part I**	142,795,148	151,359,669	4,810,604	-3,766,472

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	2,422,280
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	14,021,785
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(212,423,683)
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	**7**	-200,945,633

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II**	243,979,916	231,349,123	3,782,460	16,413,199
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II**	1,049,216,821	881,781,101	-686,881	166,637,700
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II**	358,226,884	278,427,718	-7,261,420	72,537,746

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	**11**	164,148,484
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	191,651,717
13 Capital gain distributions. See the instructions	**13**	15,612,711
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(369,510,303)
15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (h). Then go to Part III on the back	**15**	257,929,986

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H **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** 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.

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

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?

☐ **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** 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.

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

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2012

Attachment Sequence No. **13**

Name(s) shown on return

Total Schedules Filed = 19,191,964

Your social security number

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

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

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

1a	Physical address of each property (street, city, state, ZIP code)
A	Number of RENTALS = 10,592,719 Total Number of Rental Properties = 17,459,172
B	Number of ROYALTIES = 1,976,264 Total Number of Royalties = 3,019,797
C	

1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A			**A**			
B			**B**			
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:**	**A** RENT	**B** ROYALTY	**C**
3 Rents received	**3**	10,097,745		
4 Royalties received	**4**		1,954,357	
Expenses:				
5 Advertising	**5**			
6 Auto and travel (see instructions)	**6**			
7 Cleaning and maintenance	**7**			
8 Commissions	**8**			
9 Insurance	**9**			
10 Legal and other professional fees	**10**			
11 Management fees	**11**			
12 Mortgage interest paid to banks, etc. (see instructions)	**12**	5,567,177		
13 Other interest	**13**	657,044		
14 Repairs	**14**			
15 Supplies	**15**			
16 Taxes	**16**	8,887,582		
17 Utilities	**17**			
18 Depreciation expense or depletion	**18**	8,156,943	748,668	
19 Other (list) ▶	**19**			
20 Total expenses. Add lines 5 through 19	**20**	10,082,129	1,278,799	
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	10,420,363	1,956,945	
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	(5,565,189)	(Nondeductible Rental Loss = 1,527,772 Suspended Loss Carryover = 836,935)	

23a Total of all amounts reported on line 3 for all rental properties	**23a**	10,097,745
b Total of all amounts reported on line 4 for all royalty properties	**23b**	1,954,357
c Total of all amounts reported on line 12 for all properties	**23c**	5,567,177
d Total of all amounts reported on line 18 for all properties	**23d**	8,761,483
e Total of all amounts reported on line 20 for all properties	**23e**	11,062,150
24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	7,088,534
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	(5,812,066)
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	**26**	10,919,768

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11344L **Schedule E (Form 1040) 2012**

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

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2012

Attachment Sequence No. **13**

Name(s) shown on return: Total Schedules Filed = 19,191,964

Your social security number

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

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

B If “Yes,” did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)
A	
B	
C	

1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A			**A**			
B			**B**			
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:**		**A** RENT	**B** ROYALTY	**C**
3	Rents received	**3**	295,500,376		
4	Royalties received	**4**		32,772,113	
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**	63,295,406		
13	Other interest	**13**	6,983,024		
14	Repairs	**14**			
15	Supplies	**15**			
16	Taxes	**16**	41,913,692		
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**	70,808,159	3,352,551	
19	Other (list) ▶	**19**			
20	Total expenses. Add lines 5 through 19	**20**	281,112,917	8,558,829	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	14,387,459	24,213,285	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	(50,406,188)	(Nondeductible Rental Loss = Suspended Loss Carryover =)	(19,809,023 11,172,864)

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	295,500,376
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	32,772,113
c	Total of all amounts reported on line 12 for all properties	**23c**	63,295,406
d	Total of all amounts reported on line 18 for all properties	**23d**	74,160,710
e	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
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	(60,832,877)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	**26**	47,236,902

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

Schedule E (Form 1040) 2012 Attachment Sequence No. **13** Page **2**

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

Your social security number

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

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. 10,498,991 ☐ **Yes** ☐ **No**

28	**(a)** Name	**(b)** Enter **P** for partnership; **S** for S corporation	**(c)** Check if foreign partnership	**(d)** Employer identification number	**(e)** Check if any amount is not at risk
A	Number of PARTNERSHIPS	6,144,300	17,468		9,431,283
B			☐		☐
C	Number of S-CORPS	4,772,479	☐		305,595
D			☐		☐

	Passive Income and Loss		**Nonpassive Income and Loss**		
	(f) Passive loss allowed (attach **Form 8582** if required)	**(g)** Passive income from **Schedule K–1**	**(h)** Nonpassive loss from **Schedule K–1**	**(i)** Section 179 expense deduction from **Form 4562**	**(j)** Nonpassive income from **Schedule K–1**
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	1,390,418	1,880,785	1,472,013	421,332	1,941,830
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	229,611	586,170	1,342,740	1,096,078	2,906,140
29a Totals		2,331,031			4,571,821
b Totals	1,543,100		2,678,473	1,487,188	

30	Add columns (g) and (j) of line 29a	30	6,203,291
31	Add columns (f), (h), and (i) of line 29b	31	(4,946,752)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	8,306,398

Part III Income or Loss From Estates and Trusts

33	**(a)** Name	**(b)** Employer identification number
A		
B		

	Passive Income and Loss		**Nonpassive Income and Loss**	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	**(d)** Passive income from **Schedule K–1**	**(e)** Deduction or loss from **Schedule K–1**	**(f)** Other income from **Schedule K–1**
A				
B				
34a Totals		306,525		350,734
b Totals	58,045		49,836	

35	Add columns (d) and (f) of line 34a	35	593,408
36	Add columns (c) and (e) of line 34b	36	(102,748)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	646,094

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

38	**(a)** Name	**(b)** Employer identification number	**(c)** Excess inclusion from **Schedules Q,** line 2c (see instructions)	**(d)** Taxable income (net loss) from **Schedules Q,** line 1b	**(e)** Income from **Schedules Q,** line 3b
			*	14,324	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	22,513

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	547,963
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	17,208,948
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	730,366
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	403,309

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

Schedule E (Form 1040) 2012 Attachment Sequence No. **13** Page **2**

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

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

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

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

28	**(a)** Name	**(b)** Enter **P** for partnership; **S** for S corporation	**(c)** Check if foreign partnership	**(d)** Employer identification number	**(e)** Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		**Nonpassive Income and Loss**		
	(f) Passive loss allowed (attach **Form 8582** if required)	**(g)** Passive income from **Schedule K–1**	**(h)** Nonpassive loss from **Schedule K–1**	**(i)** Section 179 expense deduction from **Form 4562**	**(j)** Nonpassive income from **Schedule K–1**
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	34,537,927	86,098,725	77,194,264	7,508,903	246,974,354
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	8,261,238	53,788,075	55,832,280	26,677,716	358,158,039
29a Totals		139,886,799			605,132,393
b Totals	42,799,165		133,026,545	34,186,619	

30	Add columns (g) and (j) of line 29a	**30**	745,019,192
31	Add columns (f), (h), and (i) of line 29b	**31**	(210,012,329)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	**32**	535,006,863

Part III Income or Loss From Estates and Trusts

33	**(a)** Name	**(b)** Employer identification number
A		
B		

	Passive Income and Loss		**Nonpassive Income and Loss**	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	**(d)** Passive income from **Schedule K–1**	**(e)** Deduction or loss from **Schedule K–1**	**(f)** Other income from **Schedule K–1**
A				
B				
34a Totals		14,294,491		15,150,623
b Totals	1,212,493		3,050,818	

35	Add columns (d) and (f) of line 34a	**35**	29,445,114
36	Add columns (c) and (e) of line 34b	**36**	(4,263,311)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	**37**	25,181,803

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

38	**(a)** Name	**(b)** Employer identification number	**(c)** Excess inclusion from **Schedules Q,** line 2c (see instructions)	**(d)** Taxable income (net loss) from **Schedules Q,** line 1b	**(e)** Income from **Schedules Q,** line 3b
			*	6,496	

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	**39**	23,233

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	**40**	5,809,546
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	**41**	613,258,347
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	**42**	112,040,748
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	**43**	19,407,492

* 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

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

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

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

1040A
1040
EIC

OMB No. 1545-0074

2012

Attachment Sequence No. **43**

Name(s) shown on return

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.

CAUTION

- 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.

Qualifying 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 *If born after 1993* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 10,803,840 *If born after 1993* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 3,518,749 *If born after 1993* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
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)?	1,488,787 ☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	576,455 ☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	189,472 ☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2012?	561,056 ☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	170,440 ☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	52,065 ☐ **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.)	**20,972,964**	**10,803,840**	**3,518,749**
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."	**20,972,964** _______ months *Do not enter more than 12 months.*	**10,803,840** _______ months *Do not enter more than 12 months.*	**3,519,760** _______ months *Do not enter more than 12 months.*

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

Cat. No. 13339M

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

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

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

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

OMB No. 1545-0074

2012

Attachment Sequence No. **43**

Name(s) shown on return

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.

CAUTION

- 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.

Qualifying 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.			
3 Child's year of birth	Year ___ ___ ___ ___ *If born after 1993* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1993* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1993* ***and*** *the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
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)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b 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."	________ months *Do not enter more than 12 months.*	________ months *Do not enter more than 12 months.*	________ months *Do not enter more than 12 months.*

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

Cat. No. 13339M

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

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**

Name of proprietor
Total Schedules Filed = 1,907,750
Social security number (SSN)

A Principal crop or activity
B Enter code from Part IV ▶ 1,842,141
C Accounting method: ☐ Cash ☐ Accrual
D Employer ID number (EIN), (see instr) 134,301

E Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2012 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☐ No
G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

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

1a	Sales of livestock and other resale items (see instructions)	1a	346,218			
b	Cost or other basis of livestock or other items reported on line 1a	1b	240,886			
c	Subtract line 1b from line 1a				1c	367,711
2	Sales of livestock, produce, grains, and other products you raised				2	1,124,702
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	**475,553	3b Taxable amount	3b	**466,546
4a	Agricultural program payments (see instructions)	4a	**616,219	4b Taxable amount	4b	**608,357
5a	Commodity Credit Corporation (CCC) loans reported under election				5a	**7,062
b	CCC loans forfeited	5b	**1,209	5c Taxable amount	5c	**1,161
6	Crop insurance proceeds and federal crop disaster payments (see instructions)					
a	Amount received in 2012	6a	178,883	6b Taxable amount	6b	**151,387
c	If election to defer to 2013 is attached, check here ▶ ☐			6d Amount deferred from 2011	6d	
7	Custom hire (machine work) income				7	**184,197
8	Other income (see instructions)				8	**488,115
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶				9	1,618,713

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

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	550,216	23	Pension and profit-sharing plans	23	2,898
				24	Rent or lease (see instructions):		
11	Chemicals	11	524,396	a	Vehicles, machinery, equipment	24a	
12	Conservation expenses (see instructions)	12	31,080	b	Other (land, animals, etc.)	24b	
13	Custom hire (machine work)	13	478,402	25	Repairs and maintenance	25	1,304,136
14	Depreciation and section 179 expense (see instructions)	14	1,407,770	26	Seeds and plants	26	637,642
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15	32,816	28	Supplies	28	1,142,841
				29	Taxes	29	1,089,568
16	Feed	16	991,177	30	Utilities	30	
17	Fertilizers and lime	17	737,443	31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19	1,174,811	a		32a	
20	Insurance (other than health)	20	993,439	b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a	372,674	d		32d	
b	Other	21b	447,282	e		32e	
22	Labor hired (less employment credits)	22	346,884	f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	1,800,913
34	**Net farm profit or (loss).** Subtract line 33 from line 9 Total of all unmarked expenses = 1,574,952	34	1,835,687

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-) = 12,456

35 Did you receive an applicable subsidy in 2012? (see instructions) ☐ Yes ☐ No

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

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11346H **Schedule F (Form 1040) 2012**

**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**

Name of proprietor

Total Schedules Filed = 1,907,750

Social security number (SSN)

A Principal crop or activity

B Enter code from Part IV ▶

C Accounting method: ☐ Cash ☐ Accrual

D Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2012 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☐ No

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

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

1a	Sales of livestock and other resale items (see instructions)	1a	36,862,274		
b	Cost or other basis of livestock or other items reported on line 1a	1b	21,142,446		
c	Subtract line 1b from line 1a			1c	15,719,828
2	Sales of livestock, produce, grains, and other products you raised			2	125,811,599
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	**24,891,569	3b Taxable amount	**17,099,959
4a	Agricultural program payments (see instructions)	4a	**5,392,917	4b Taxable amount	**5,343,007
5a	Commodity Credit Corporation (CCC) loans reported under election			5a	**516,268
b	CCC loans forfeited	5b	**75,180	5c Taxable amount	**56,581
6	Crop insurance proceeds and federal crop disaster payments (see instructions)				
a	Amount received in 2012	6a	8,479,845	6b Taxable amount	**5,986,764
c	If election to defer to 2013 is attached, check here ▶ ☐			6d Amount deferred from 2011	
7	Custom hire (machine work) income			7	**5,167,364
8	Other income (see instructions)			8	**9,889,212
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶			9	176,368,629

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

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	1,939,612	23	Pension and profit-sharing plans	23	34,401
				24	Rent or lease (see instructions):		
11	Chemicals	11	7,548,644	a	Vehicles, machinery, equipment	24a	
12	Conservation expenses (see instructions)	12	134,755	b	Other (land, animals, etc.)	24b	
13	Custom hire (machine work)	13	5,004,819	25	Repairs and maintenance	25	10,908,781
14	Depreciation and section 179 expense (see instructions)	14	33,999,388	26	Seeds and plants	26	11,103,218
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15	398,513	28	Supplies	28	5,012,751
				29	Taxes	29	3,405,381
16	Feed	16	20,407,501	30	Utilities	30	
17	Fertilizers and lime	17	19,178,055	31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19	9,131,653	a		32a	
20	Insurance (other than health)	20	5,866,117	b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a	4,063,930	d		32d	
b	Other	21b	3,607,085	e		32e	
22	Labor hired (less employment credits)	22	6,400,544	f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	184,218,110
34	**Net farm profit or (loss).** Subtract line 33 from line 9 Total of all unmarked expenses = 36,072,964	34	-5,531,686

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-) 246,242

35 Did you receive an applicable subsidy in 2012? (see instructions) ☐ Yes ☐ No

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

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11346H **Schedule F (Form 1040) 2012**

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

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

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

37	Sales of livestock, produce, grains, and other products (see instructions)				37	1,124,702
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	**475,553	38b Taxable amount	38b	**466,546
39a	Agricultural program payments	39a	**616,219	39b Taxable amount	39b	**608,357
40	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election				40a	**7,062
b	CCC loans forfeited	40b	**1,209	40c Taxable amount	40c	**1,161
41	Crop insurance proceeds				41	**151,387
42	Custom hire (machine work) income				42	**184,197
43	Other income (see instructions)				43	**488,115
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)				44	12,827
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45				
46	Cost of livestock, produce, grains, and other products purchased during the year	46				
47	Add lines 45 and 46	47				
48	Inventory of livestock, produce, grains, and other products at end of year	48				
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*				49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶				50	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

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

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

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

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

Crop Production

111100	Oilseed and grain farming
111210	Vegetable and melon farming
111300	Fruit and tree nut farming
111400	Greenhouse, nursery, and floriculture production
111900	Other crop farming

Animal Production

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

Forestry and Logging

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

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

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

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

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

*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

CAUTION

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

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

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

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

Crop Production

111100	Oilseed and grain farming
111210	Vegetable and melon farming
111300	Fruit and tree nut farming
111400	Greenhouse, nursery, and floriculture production
111900	Other crop farming

Animal Production

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

Forestry and Logging

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

Schedule 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.***

OMB No. 1545-0074

2012

Attachment
Sequence No. **16**

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.

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:	**And by the end of 2012:**	**Check only one box:**	
Single, Head of household, or Qualifying widow(er)	**1** You were 65 or older	**1**	☐
	2 You were under 65 and you retired on permanent and total disability . .	**2**	☐
Married filing jointly	**3** Both spouses were 65 or older	**3**	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	**4**	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	**5**	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	**6**	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	**7**	☐
Married filing separately	**8** You were 65 or older and you lived apart from your spouse for all of 2012 .	**8**	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2012	**9**	☐

Did you check box 1, 3, 7, or 8?

Yes ▶ Skip Part II and complete Part III on the back.

No ▶ Complete Parts II and III.

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2012, check this box . . . . ▶ ☐

- If you checked this 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)

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.***

OMB No. 1545-0074

2012

Attachment
Sequence No. **16**

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.

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2012:	Check only one box:	
Single, Head of household, or Qualifying widow(er)	**1** You were 65 or older	1	☐
	2 You were under 65 and you retired on permanent and total disability	2	☐
Married filing jointly	**3** Both spouses were 65 or older	3	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7	☐
Married filing separately	**8** You were 65 or older and you lived apart from your spouse for all of 2012	8	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2012	9	☐

Did you check box 1, 3, 7, or 8?

Yes ▶ Skip Part II and complete Part III on the back.

No ▶ Complete Parts II and III.

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2012, check this box . . . . . ▶ ☐

- If you checked this 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) 2012 Page **2**

Part III **Figure Your Credit**

10 **If you checked (in Part I):** **Enter:**
Box 1, 2, 4, or 7 . . . . $5,000
Box 3, 5, or 6 . . . . $7,500
Box 8 or 9 . . . . $3,750
} **10**

Did you check box 2, 4, 5, 6, or 9 in Part I?
Yes ▶ You **must** complete line 11.
No ▶ Enter the amount from line 10 on line 12 and go to line 13.

11 **If you checked (in Part I):**
- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

} . . . . **11** *

TIP For more details on what to include on line 11, see *Figure Your Credit* 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.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). **13a** 14,636

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). . . . . **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 on line 13a or 13b, enter -0- on line 13c **13c** 14,639

14 Enter the amount from Form 1040A, line 22, or Form 1040, line 38 . . . . . **14**

15 **If you checked (in Part I):** **Enter:**
Box 1 or 2 . . . . $7,500
Box 3, 4, 5, 6, or 7 . . . . $10,000
Box 8 or 9 . . . . $5,000
} **15**

16 Subtract line 15 from line 14. If zero or less, enter -0- **16** 71,729

17 Enter one-half of line 16 . . . . **17** 71,729

18 Add lines 13c and 17 . . . . **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 Multiply line 19 by 15% (.15). **20**

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box) **22** 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:** Box 1, 2, 4, or 7 . . . $5,000 Box 3, 5, or 6 . . . $7,500 Box 8 or 9 . . . $3,750	**10**	
	Did you check box 2, 4, 5, 6, or 9 in Part I? **Yes** ▶ You **must** complete line 11. **No** ▶ Enter the amount from line 10 on line 12 and go to line 13.		
11	**If you checked (in Part I):** • Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.	**11**	*
	TIP For more details on what to include on line 11, see *Figure Your Credit* 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**	409,526
13	Enter the following pensions, annuities, or disability income that 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 instructions)	**13a**	130,956
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)	**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 on line 13a or 13b, enter -0- on line 13c	**13c**	130,959
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38	**14**	
15	**If you checked (in Part I):** **Enter:** Box 1 or 2 . . . $7,500 Box 3, 4, 5, 6, or 7 . . . $10,000 Box 8 or 9 . . . $5,000	**15**	
16	Subtract line 15 from line 14. If zero or less, enter -0-	**16**	514,119
17	Enter one-half of line 16	**17**	257,076
18	Add lines 13c and 17	**18**	388,035
19	Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20	**19**	120,889
20	Multiply line 19 by 15% (.15)	**20**	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	**21**	
22	**Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box)	**22**	9,406

Schedule R (Form 1040A or 1040) 2012

* 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**

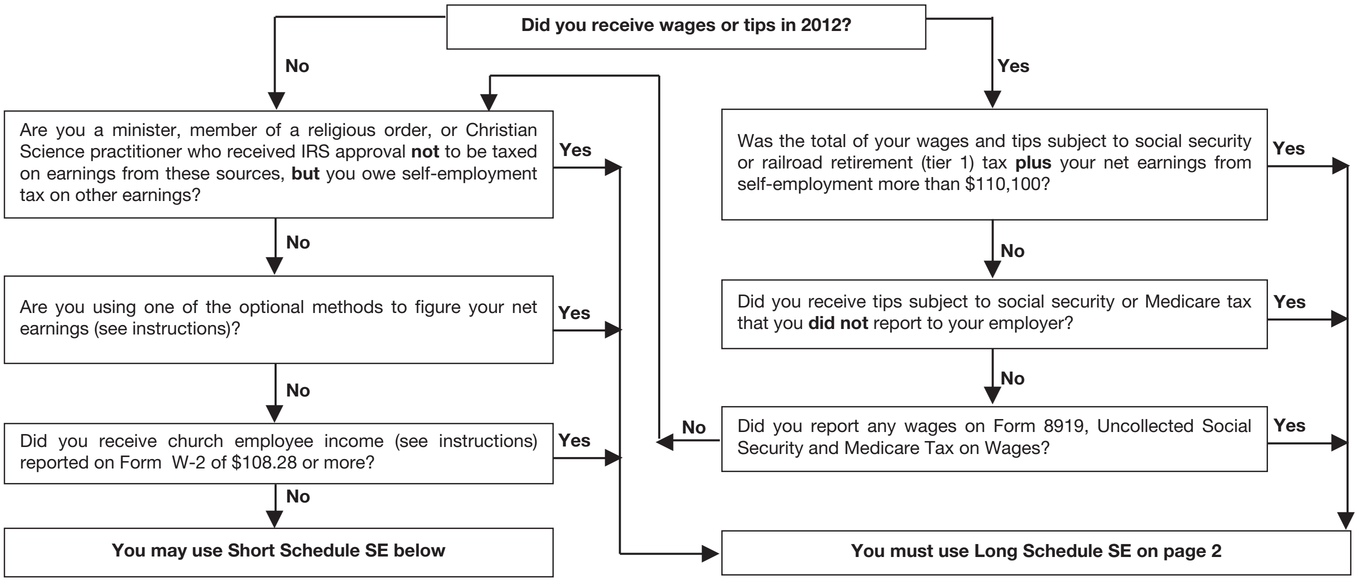
Name of person with **self-employment** income (as shown on Form 1040)
Total Schedules Filed = 20,232,861

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.



Did you receive wages or tips in 2012?

Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval **not** to be taxed on earnings from these sources, **but** you owe self-employment tax on other earnings?

Are you using one of the optional methods to figure your net earnings (see instructions)?

Did you receive church employee income (see instructions) reported on Form W-2 of $108.28 or more?

You may use Short Schedule SE below

Was the total of your wages and tips subject to social security or railroad retirement (tier 1) tax **plus** your net earnings from self-employment more than $110,100?

Did you receive tips subject to social security or Medicare tax that you **did not** report to your employer?

Did you report any wages on Form 8919, Uncollected Social Security and Medicare Tax on Wages?

You must use Long Schedule SE on page 2

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**		

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2012**

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.**

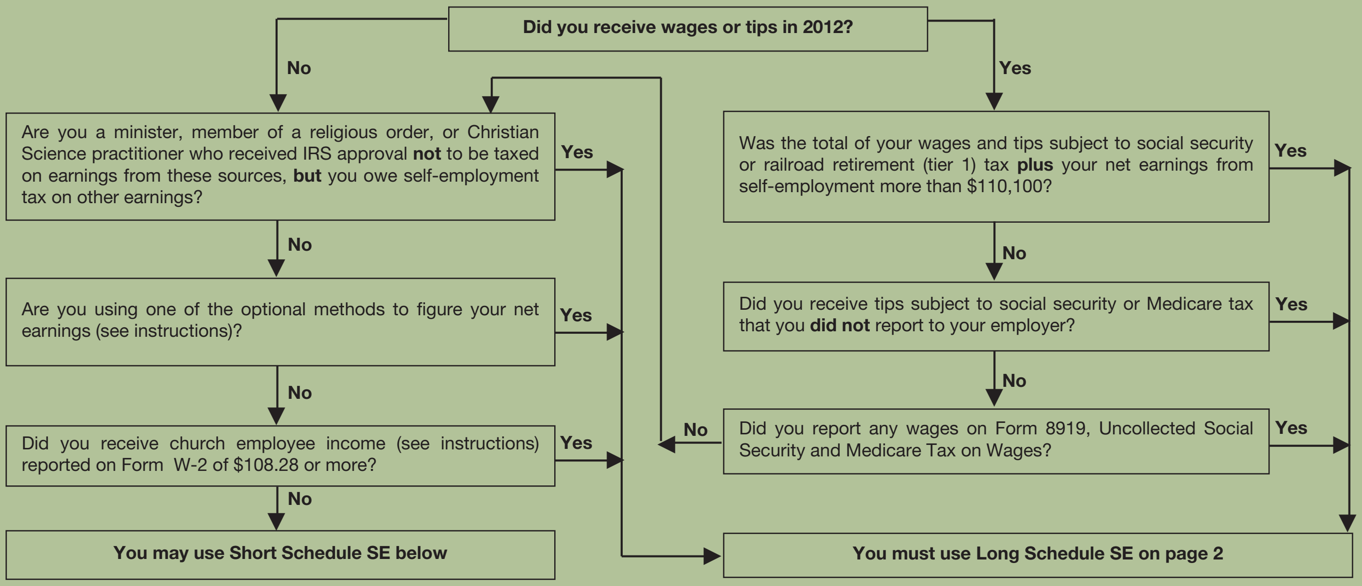
OMB No. 1545-0074
2012
Attachment Sequence No. **17**

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**	**6**	

Schedule SE (Form 1040) 2012 | Attachment Sequence No. **17** | Page **2**

Name of person with **self-employment** income (as shown on Form 1040) | Social security number of person with **self-employment** income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

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

A	If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . ▶ ☐				
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)			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. **Note.** Skip this line if you use the nonfarm optional method (see instructions) . . .			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). Otherwise, enter amount from line 3 **Note.** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			4a	18,927,205
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . .			4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶			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 earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2012 . . .			7	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $110,100 or more, skip lines 8b through 10, and go to line 11	8a	1,823,332		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	2,060		
c	Wages subject to social security tax (from Form 8919, line 10)	8c	455		
d	Add lines 8a, 8b, and 8c . . .			8d	1,823,842
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶			9	
10	Multiply the **smaller** of line 6 or line 9 by 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, line 56,** or **Form 1040NR, line 54**			12	18,671,438
13	**Deduction for employer-equivalent portion of self-employment tax.** Add the two following amounts. • 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			

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ was not more than $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 income¹ (not less than zero) **or** $4,520. Also include this amount on line 4b above . . .	15	18,891

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than $4,894 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14 . . .	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above . . .	17	11,655

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[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

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

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

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

Schedule SE (Form 1040) 2012 Attachment Sequence No. **17** Page **2**

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

A	If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . ▶ ☐				
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)			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. **Note.** Skip this line if you use the nonfarm optional method (see instructions)			2	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). Otherwise, enter amount from line 3 **Note.** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			4a	520,991,013
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . .			4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶			4c	524,684,442
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . .	5a	999,279		
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 earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2012			7	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $110,100 or more, skip lines 8b through 10, and go to line 11	8a	120,981,607		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	8,152		
c	Wages subject to social security tax (from Form 8919, line 10)	8c	50,591		
d	Add lines 8a, 8b, and 8c			8d	121,040,350
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶			9	
10	Multiply the **smaller** of line 6 or line 9 by 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, line 56,** or **Form 1040NR, line 54**			12	48,773,186
13	**Deduction for employer-equivalent portion of self-employment tax.** Add the two following amounts. • 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			

Part II Optional Methods To Figure Net Earnings (see instructions)

	Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,780, **or (b)** your net farm profits[2] 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 less than zero) **or** $4,520. Also include this amount on line 4b above	15	84,402
	Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,894 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.		
16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	17	44,598

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[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

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

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

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

Form **982**
(Rev. February 2011)
Department of the Treasury
Internal Revenue Service

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

▶ **Attach this form to your income tax return.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return: Total Forms Filed = 614,391

Identifying number

Part I **General Information** (see instructions)

1	Amount excluded is due to (check applicable box(es)):		
a	Discharge of indebtedness in a title 11 case	51,521	☐
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)	181,871	☐
c	Discharge of qualified farm indebtedness	*	☐
d	Discharge of qualified real property business indebtedness	20,509	☐
e	Discharge of qualified principal residence indebtedness	382,862	☐
2	Total amount of discharged indebtedness excluded from gross income	2	614,391
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?		☐ Yes ☐ No

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

Enter amount excluded from gross income:

4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	9	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	10a	
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	141,250
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	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	
c	Other property used or held for use in a trade or business or for the production of income	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	

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

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

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

For Paperwork Reduction Act Notice, see page 5 of this form. Cat. No. 17066E Form **982** (Rev. 2-2011)

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

Form **982**
(Rev. February 2011)
Department of the Treasury
Internal Revenue Service

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

▶ **Attach this form to your income tax return.**

OMB No. 1545-0046

Attachment
Sequence No. **94**

Name shown on return

Total Forms Filed = 614,391

Identifying number

Part I General Information (see instructions)

1	Amount excluded is due to (check applicable box(es)):		
a	Discharge of indebtedness in a title 11 case		☐
b	Discharge of indebtedness to the extent insolvent (not in a title 11 case)		☐
c	Discharge of qualified farm indebtedness		☐
d	Discharge of qualified real property business indebtedness		☐
e	Discharge of qualified principal residence indebtedness		☐
2	Total amount of discharged indebtedness excluded from gross income	2	67,933,387
3	Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property?		☐ Yes ☐ No

Part II Reduction of Tax Attributes.

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

Enter amount excluded from gross income:

4	For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property	4	
5	That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	
6	Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	
7	Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	
8	Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	
9	Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge	9	
10a	Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness*	10a	
b	Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*	10b	16,870,375
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	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	
c	Other property used or held for use in a trade or business or for the production of income	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	

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

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

(State of incorporation)

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

For Paperwork Reduction Act Notice, see page 5 of this form. Cat. No. 17066E Form **982** (Rev. 2-2011)

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

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. **129**

Your name: Total Forms Filed = 8,757,770 Includes 4,483,112 F2016EZ's

Occupation in which you incurred expenses

Social security number

Part I **Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses		**Column A** Other Than Meals and Entertainment	**Column B** Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	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	
5 Meals and entertainment expenses (see instructions)	5		2,903,451
6 **Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	7,774,281	

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

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

7 Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	406,758	211,794

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

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	7,753,391	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. **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.) ▶	10		7,919,562

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11700N Form **2106** (2012)

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

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. **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

Step 1 Enter Your Expenses		**Column A** Other Than Meals and Entertainment	**Column B** Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	32,463,272	
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	1,986,679	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	5,667,227	
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	17,964,080	
5 Meals and entertainment expenses (see instructions)	5		10,696,193
6 **Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	58,081,258	

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

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

7 Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	2,156,207	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 Form 1040, line 7 (or on Form 1040NR, line 8)	8	56,004,058	10,012,082
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		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.) ▶		10	62,064,311

Form 2106 (2012) Page **2**

Part II Vehicle Expenses

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

			(a) Vehicle 1	**(b)** Vehicle 2
11	Enter the date the vehicle was placed in service	**11**	/ /	/ /
12	Total miles the vehicle was driven during 2012	**12**	miles	miles
13	Business miles included on line 12	**13**	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

18 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**
19 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**
20 Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**
21 If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

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

22 Multiply line 13 by 55.5¢ (.555). Enter the result here and on line 1 **22** 3,649,004

Section C—Actual Expenses

			(a) Vehicle 1		**(b)** Vehicle 2	
23	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 on line 14	**27**				
28	Depreciation (see instructions)	**28**				
29	Add lines 27 and 28. Enter total here and on line 1	**29**		490,577		

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

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

Part II Vehicle Expenses

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

			(a) Vehicle 1	**(b)** Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2012	12	miles	miles
13	Business miles included on line 12	13	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

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

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

20 Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

21 If “Yes,” is the evidence written? ☐ **Yes** ☐ **No**

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

22 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
23	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 on line 14	27		
28	Depreciation (see instructions)	28		
29	Add lines 27 and 28. Enter total here and on line 1	29	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		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

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

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

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**

Your name	Occupation in which you incurred expenses	**Social security number**
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.*

Part I 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 used your vehicle for:

a Business ____________ b Commuting (see instructions) ____________ c Other ____________

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

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

11a Do you have evidence to support your deduction? . . . . ☐ **Yes** ☐ **No**

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

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

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

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**

Your name	Occupation in which you incurred expenses	**Social security number**
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.*

Part I 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 used your vehicle for:

a Business ____________ **b** Commuting (see instructions) ____________ **c** Other ____________

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

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

11a Do you have evidence to support your deduction? . . . . ☐ **Yes** ☐ **No**

b If “Yes,” is the evidence written? . . . . ☐ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 20604Q Form **2106-EZ** (2012)

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT

Total Forms Filed = 23,371

OMB No. 1545-0145

2012

Form **2439**

Notice to Shareholder of Undistributed Long-Term Capital Gains

For calendar year 2012, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT)

beginning ________, 2012, and
ending ________, 20 ____

Identification number of RIC or REIT

Shareholder's identifying number

Shareholder's name, address, and ZIP code

1a Total undistributed long-term capital gains 23,002

1b Unrecaptured section 1250 gain 7,989

1c Section 1202 gain *

1d Collectibles (28%) gain *

2 Tax paid by the RIC or REIT on the box 1a gains 23,001

Copy A
Attach to
Form 1120-RIC
or Form 1120-REIT

For Instructions 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.

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

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT Total Forms Filed = 23,371	OMB No. 1545-0145 2012 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2012, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning ________________, 2012, and ending ________________, 20 _________

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains 269,805		**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain 40,215		
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain *	**1d** Collectibles (28%) gain *	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains 105,004		

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.

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

▶ **Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.**

OMB No. 1545-0074

2012

Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

Total Forms Filed = 7,154,641

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

1 **(a)** Care provider's name	**(b)** Address (number, street, apt. no., city, state, and ZIP code)	**(c)** Identifying number (SSN or EIN)	**(d)** Amount paid (see instructions)
			7,068,963

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

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

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

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

(a) Qualifying person's name First	Last	**(b)** Qualifying person's social security number	**(c) Qualified expenses** you incurred and paid in 2012 for the person listed in column (a)
		6,984,525	6,856,041
		2,454,959	2,372,296

3 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 from line 31 . . . . **3** 6,620,696

4 Enter your **earned income.** See instructions **4** 7,100,725

5 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

6 Enter the **smallest** of line 3, 4, or 5 . . . . **6** 6,595,988

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. . . . . **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: Over	But not over	Decimal amount is	If line 7 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
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

8 7,039,578 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions **9** 6,594,508

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10**

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 . . . . **11** 6,339,717

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11862M Form **2441** (2012)

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

▶ **Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.**

OMB No. 1545-0074

2012

Attachment
Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,154,641

Your social security number

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

1 **(a)** Care provider's name	**(b)** Address (number, street, apt. no., city, state, and ZIP code)	**(c)** Identifying number (SSN or EIN)	**(d)** Amount paid (see instructions)
			33,230,293

Did you receive **dependent care benefits?**

No ▶ Complete only Part II below.

Yes ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name First	 Last	**(b)** Qualifying person's social security number	**(c) Qualified expenses** you incurred and paid in 2012 for the person listed in column (a)
			22,623,947
			7,592,276

3 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 from line 31 . . . . **3** 17,791,756

4 Enter your **earned income.** See instructions **4** 442,051,133

5 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** 223,046,786

6 Enter the **smallest** of line 3, 4, or 5 . . . . **6** 17,480,988

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. . . . . . **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: **Over**	 **But not over**	 **Decimal amount is**	**If line 7 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
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

8 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions **9** 3,859,846

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10**

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 . . . . **11** 3,411,987

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11862M Form **2441** (2012)

Form 2441 (2012) Page **2**

Part 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)
15	Combine lines 12 through 14. See instructions			15	
16	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	17			
18	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.	19	4,405,418		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
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	3,223
23	Subtract line 22 from line 15	23			
24	**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 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	
28	**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

Part 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	
16	Enter the total amount of **qualified expenses** incurred in 2012 for the care of the **qualifying person(s)**	16	9,642,099		
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18	442,051,133		
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.	19	223,046,786		
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
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
23	Subtract line 22 from line 15	23			
24	**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	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	3,780,744
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	17,791,756

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

Form **3468**

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

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

4 Amount for which you were treated as having acquired the property . . . . ▶ $

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

5		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 48A(d)(3)(B)(i) . . . . $ × 20% (.20)	5a		
	b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ × 15% (.15)	5b		
	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
6		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 emissions . . . . $ × 30% (.30)	6a		
	b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . $ × 20% (.20)	6b		
	c	Total. Add lines 6a and 6b		6c	1,953
7		Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . $ × 30% (.30)		7	1,981
8		Reserved		8	
9		Enter the applicable unused investment credit from cooperatives (see instructions)		9	*
10		Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a		10	2,562

Part III Rehabilitation Credit and Energy Credit

11 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 expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note.** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . ▶ ☐

b Enter the dates on which the 24- or 60-month measuring period begins and ends

c 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 shown:

e	Pre-1936 buildings located in the Gulf Opportunity Zone . $	× 13% (.13)	11e	*
f	Pre-1936 buildings affected by a Midwestern disaster . . $	× 13% (.13)	11f	0
g	Other pre-1936 buildings . . . . $	× 10% (.10)	11g	1,007
h	Certified historic structures located in the Gulf Opportunity Zone $	× 26% (.26)	11h	*

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12276E Form **3468** (2012)

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

Form **3468**

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

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

4 Amount for which you were treated as having acquired the property . . . . ▶ $

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

5		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 48A(d)(3)(B)(i) . . . . $ × 20% (.20)	5a	
	b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . . $ × 15% (.15)	5b	
	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	3,686
6		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 emissions . . . . $ × 30% (.30)	6a	
	b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . $ × 20% (.20)	6b	
	c	Total. Add lines 6a and 6b	6c	4,968
7		Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . $ × 30% (.30)	7	13,393
8		Reserved	8	
9		Enter the applicable unused investment credit from cooperatives (see instructions)	9	*
10		Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a	10	22,103

Part III Rehabilitation Credit and Energy Credit

11		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 expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note.** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . ▶ ☐		
	b	Enter the dates on which the 24- or 60-month measuring period begins and ends		
	c	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 shown:		
	e	Pre-1936 buildings located in the Gulf Opportunity Zone . $ × 13% (.13)	11e	*
	f	Pre-1936 buildings affected by a Midwestern disaster . . $ × 13% (.13)	11f	0
	g	Other pre-1936 buildings . . . . $ × 10% (.10)	11g	14,982
	h	Certified historic structures located in the Gulf Opportunity Zone $ × 26% (.26)	11h	*

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12276E Form **3468** (2012)

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

Form 3468 (2012) Page **2**

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

i	Certified historic structures affected by a Midwestern disaster $ ____ × 26% (.26)	**11i**	*
j	Other certified historic structures . . . . $ ____ × 20% (.20)	**11j**	2,473
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.		
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . ____		
l	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	Energy credit:		
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) . . . . $ ____ × 10% (.10)	**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) . . . . $ ____ × 30% (.30)	**12b**	5,978
	Qualified fuel cell property (see instructions):		
c	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**	
e	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 . . . . $ ____ × 30% (.30)	**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 . . . . $ ____ × 10% (.10)	**12i**	
j	Kilowatt capacity of property on line 12i . . . . ▶ ____ × $200	**12j**	
k	Enter the lesser of line 12i or line 12j	**12k**	*

Form **3468** (2012)

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

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

i	Certified historic structures affected by a Midwestern disaster $	× 26% (.26)	**11i**	*
j	Other certified historic structures $	× 20% (.20)	**11j**	167,940
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.			
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
l	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	Energy credit:			
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) $	× 10% (.10)	**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) $	× 30% (.30)	**12b**	177,407
	Qualified fuel cell property (see instructions):			
c	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**	
e	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 $	× 30% (.30)	**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 $	× 10% (.10)	**12i**	
j	Kilowatt capacity of property on line 12i ▶	× $200	**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.

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

	Combined heat and power system property (see instructions): **Caution.** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.		
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . $ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	.
n	Multiply line 12l by line 12m	12n	*
	Qualified small wind energy property (see instructions):		
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 . . . . $ × 30% (.30)	12o	
p	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 . . . . $ × 30% (.30)	12q	24
	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 . . . . $ × 10% (.10)	12r	594
	Qualified investment credit facility property (see instructions):		
s	Basis of property placed in service during the tax year . . . $ × 30% (.30)	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

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

Form 3468 (2012) Page **3**

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

	Combined heat and power system property (see instructions): **Caution.** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.		
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . $ ________ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	.
n	Multiply line 12l by line 12m	12n	*
	Qualified small wind energy property (see instructions):		
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 . . . . $ ________ × 30% (.30)	12o	
p	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 . . . . $ ________ × 30% (.30)	12q	6,655
	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 . . . . $ ________ × 10% (.10)	12r	1,679
	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)	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

Form **3468** (2012)

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

Form **3800**

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

2012

Attachment
Sequence No. **22**

Name(s) shown on return: Total Forms Filed = 698,900

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked			1	110,167
2	Passive activity credits from line 2 of all Parts III with box B checked	2	89,265		
3	Enter the applicable passive activity credits allowed for 2012 (see instructions)			3	67,771
4	Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	159,603
5	Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	
6	Add lines 1, 3, 4, and 5			6	296,435

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • 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			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	226,614
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	138,527		
c	Add lines 10a and 10b			10c	341,833
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a			11	624,154
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	620,838		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	337,004		
14	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	14	511,437		
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
b	Reserved			16b	
c	Reserved			16c	
17a	Enter the **smaller** of line 6 or line 16a **C corporations:** See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.			17a	142,237
b	Reserved			17b	
c	Reserved			17c	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2012)

Form **3800**

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

2012

Attachment
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 698,900

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked			1	1,333,338
2	Passive activity credits from line 2 of all Parts III with box B checked	2	155,047		
3	Enter the applicable passive activity credits allowed for 2012 (see instructions)			3	180,460
4	Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	3,023,744
5	Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	
6	Add lines 1, 3, 4, and 5			6	4,534,067

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • 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			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	5,230,345
9	Add lines 7 and 8			9	
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	285,442		
c	Add lines 10a and 10b			10c	3,882,077
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a			11	120,570,960
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	115,348,220		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	26,070,536		
14	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	14	112,559,754		
15	Enter the greater of line 13 or line 14			15	112,588,468
16a	Subtract line 15 from line 11. If zero or less, enter -0-			16a	8,108,869
b	Reserved			16b	
c	Reserved			16c	
17a	Enter the **smaller** of line 6 or line 16a **C corporations:** See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.			17a	746,299
b	Reserved			17b	
c	Reserved			17c	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2012)

Form 3800 (2012) Page **2**

Part II **Allowable Credit** *(Continued)*

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

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	**32**	106,513		
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 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b			**38**	466,097

Part II **Allowable Credit** *(Continued)*

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

18	Multiply line 14 by 75% (.75) (see instructions)			18	13,038,665
19	Enter the greater of line 13 or line 18			19	13,054,237
20	Subtract line 19 from line 11. If zero or less, enter -0-			20	5,457,690
21	Subtract line 17a from line 20. If zero or less, enter -0-			21	5,403,397
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked			22	180,146
23	Passive activity credit from line 3 of all Parts III with box B checked	23	7,168		
24	Enter the applicable passive activity credit allowed for 2012 (see instructions)			24	5,181
25	Add lines 22 and 24			25	195,591
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25			26	62,815
27	Subtract line 13 from line 11. If zero or less, enter -0-			27	94,500,321
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
30	Enter the general business credit from line 5 of all Parts III with box A checked			30	1,671,228
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked			31	45,717
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	32	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			34	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	Add lines 30, 31, 33, 34, and 35			36	3,459,562
37	Enter the **smaller** of line 29 or line 36			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 • Estates and trusts. Form 1041, Schedule G, line 2b			38	2,580,523

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

Form 3800 (2012) Page **3**

Name(s) shown on return | **Identifying number**

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

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

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Eligible Small Business Credit From a Non-Passive Activity
F ☐ Eligible Small Business Credit From a Passive Activity
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Eligible Small Business Credit Carrybacks
I If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III . No. of forms with box checked = 111,881 . ▶ ☐

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		**(b)** If claiming the credit from a pass-through entity, enter the EIN	**(c)** Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	18,167	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	92,708	
d	Low-income housing (Form 8586, Part I only)	1d	46,231	
e	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	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	6,228	
m	Low sulfur diesel fuel production (Form 8896)	1m	380	
n	Distilled spirits (Form 8906)	1n	260	
o	Nonconventional source fuel (Form 8907)	1o	10,387	
p	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	*	
y	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	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	15,697	
b	Work opportunity (Form 5884)	4b	48,224	
c	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		
z	Other	4z	3,612	
5	Add lines 4a through 4z and enter here	5		
6	Add lines 2, 3, and 5	6		

Form **3800** (2012)

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

Form 3800 (2012) Page **3**

Name(s) shown on return | **Identifying number**

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

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

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

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

	(a) Description of credit **Note.** On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		**(b)** If claiming the credit from a pass-through entity, enter the EIN	**(c)** Enter the appropriate amount	
1a	Investment (Form 3468, Part II only) (attach Form 3468)	**1a**	428,365		
b	Reserved	**1b**			
c	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		
j	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		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	**1l**	33,142		
m	Low sulfur diesel fuel production (Form 8896)	**1m**	33,518		
n	Distilled spirits (Form 8906)	**1n**	8,054		
o	Nonconventional source fuel (Form 8907)	**1o**	25,477		
p	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		
x	Carbon dioxide sequestration (Form 8933)	**1x**	*		
y	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		
c	Alcohol and cellulosic biofuel fuels (Form 6478)	**4c**	18,526		
d	Low-income housing (Form 8586, Part II)	**4d**	103,188		
e	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**			

Form **3800** (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 **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

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

OMB No. 1545-0074
2012
Attachment
Sequence No. **170**

Name(s) shown on return
Number of Forms Filed = 1,188,425

Your social security number

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

1	Transportation and storage of household goods and personal effects (see instructions) . . .	1	1,005,741	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	2	939,663	
3	Add lines 1 and 2	3	1,151,623	
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	166,963	
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	1,125,020	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 12490K Form **3903** (2012)

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

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

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

OMB No. 1545-0074

2012
Attachment
Sequence No. **170**

Name(s) shown on return

Number of Forms Filed = 1,188,425

Your social security number

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

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 Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 12490K Form **3903** (2012)

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

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

OMB No. 1545-0162
2012
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 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)				$ 250,924	
d	Exported				*	

2 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)				$ 730	
b	Other nontaxable use (see **Caution** above line 1)				411	
c	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) CRN
a	Nontaxable use					
b	Use on a farm for farming purposes				$ 45,663	
c	Use in trains				*	
d	Use in certain intercity and local buses (see **Caution** above line 1)				2,605	
e	Exported				*	

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

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at $.244					
b	Use on a farm for farming purposes				$ 6,574	
c	Use in certain intercity and local buses (see **Caution** above line 1)				0	
d	Exported				0	
e	Nontaxable use taxed at $.044				0	
f	Nontaxable use taxed at $.219				*	

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 12625R Form **4136** (2012)

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

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

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

OMB No. 1545-0162

2012

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 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				*	

2 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	
c	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) CRN
a	Nontaxable use					
b	Use on a farm for farming purposes				$ 25,160	
c	Use in trains				*	
d	Use in certain intercity and local buses (see **Caution** above line 1)				4,030	
e	Exported				*	

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

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at $.244					
b	Use on a farm for farming purposes				$ 9,645	
c	Use in certain intercity and local buses (see **Caution** above line 1)				0	
d	Exported				0	
e	Nontaxable use taxed at $.044				0	
f	Nontaxable use taxed at $.219				*	

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 12625R Form **4136** (2012)

* 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
a	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	
c	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				*	
e	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
a	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 credit	(e) CRN
a	Use by a state or local government		}	6,574	
b	Sales from a blocked pump		}	$ 0	
c	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
a	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	
c	Nonexempt use in noncommercial aviation				*	
d	Other nontaxable uses taxed at $.244				6,574	
e	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.

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

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	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	
c	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				*	
e	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
a	Use by a state or local government			$ 25,160	
b	Use in certain intercity and local buses			4,030	

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.

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

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government			9,645	
b	Sales from a blocked pump			$ 0	
c	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
a	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	
c	Nonexempt use in noncommercial aviation				*	
d	Other nontaxable uses taxed at $.244				9,645	
e	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.

Form 4136 (2012) Page **3**

9 Reserved **Registration No. ▶**

		(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 credit		(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures			$ *		
b	Agri-biodiesel mixtures			*		
c	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
a	Liquefied petroleum gas (LPG)				$ 287		
b	"P Series" fuels				*		
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*		
d	Liquefied hydrogen				*		
e	Fischer-Tropsch process liquid fuel from coal (including peat)				0		
f	Liquid fuel derived from biomass				0		
g	Liquefied natural gas (LNG)				*		
h	Liquefied gas derived from biomass				0		

12 Alternative Fuel Credit **Registration No. ▶**

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG)			$ 2,292		
b	"P Series" fuels			57		
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			55		
d	Liquefied hydrogen			*		
e	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, Amounts of selected lines filed (in thousands of dollars)

Form 4136 (2012) Page **3**

9 Reserved

Registration No. ▶

		(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 credit	(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures			$ *	
b	Agri-biodiesel mixtures			*	
c	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
a	Liquefied petroleum gas (LPG)				$ 344	
b	"P Series" fuels				*	
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				*	
d	Liquefied hydrogen				*	
e	Fischer-Tropsch process liquid fuel from coal (including peat)				0	
f	Liquid fuel derived from biomass				0	
g	Liquefied natural gas (LNG)				*	
h	Liquefied gas derived from biomass				0	

12 Alternative Fuel Credit

Registration No. ▶

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG)			$ 2,438	
b	"P Series" fuels			54	
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)			1,707	
d	Liquefied hydrogen			*	
e	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.

13 Registered Credit Card Issuers Registration No. ▶

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	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	
c	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) CRN
a	Nontaxable use				$ 0	
b	Exported				0	

15 Diesel-Water Fuel Emulsion Blending Registration No. ▶

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	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.

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

13 Registered Credit Card Issuers

Registration No. ▶

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government			$ 25,160		
b	Kerosene sold for the exclusive use of a state or local government			9,645		
c	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) CRN
a	Nontaxable use				$ 0		
b	Exported				0		

15 Diesel-Water Fuel Emulsion Blending

Registration No. ▶

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

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	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.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172
2012
Attachment Sequence No. **179**

Name(s) shown on return: Total Forms Filed = 11,969,678
Business or activity to which this form relates:
Identifying number

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	2,844,286
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	4,675,126

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	282,928
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	4,360,495
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	4,360,448
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	212,388
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	4,464,559
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	4,317,250
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,497,692
15	Property subject to section 168(f)(1) election	15	118
16	Other depreciation (including ACRS)	16	920,270

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	5,936,149
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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		140,020				139,822
b 5-year property		1,553,457				1,549,751
c 7-year property		1,280,905				1,276,799
d 10-year property		141,479				141,438
e 15-year property		311,683				311,574
f 20-year property		93,720				93,662
g 25-year property		2,558				2,558
h Residential rental property		1,230,243				1,229,937
Undetermined Type		2,470				2,470
i Nonresidential real property		597,507				596,180
Total GDS Cost		4,159,412				4,152,527

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life		26,169				26,169
b 12-year		434				434
c 40-year		5,527				5,526

Part IV Summary (See instructions.)

Total ADS Cost = 31,898 Total ADS Deduction = 31,897

21	Listed property. Enter amount from line 28	21	2,315,180
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,654,137
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

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

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2012

Attachment Sequence No. **179**

Name(s) shown on return: Total Forms Filed = 11,969,678

Business or activity to which this form relates

Identifying number

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	50,978,982
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	2,322,543,177

6	**(a)** Description of property	**(b)** Cost (business use only)	**(c)** Elected cost
7	Listed property. Enter the amount from line 29	7	2,101,518

8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	64,733,767
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	64,679,100
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	2,933,783
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	12	64,402,123
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	10,039,806
15	Property subject to section 168(f)(1) election	15	11,800
16	Other depreciation (including ACRS)	16	4,540,521

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	43,421,829
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	**(b)** Month and year placed in service	**(c)** Basis for depreciation (business/investment use only—see instructions)	**(d)** Recovery period	**(e)** Convention	**(f)** Method	**(g)** Depreciation deduction
19a 3-year property		1,747,022				457,101
b 5-year property		12,071,430				1,891,982
c 7-year property		19,222,332				1,945,328
d 10-year property		3,344,764				208,464
e 15-year property		6,006,724				247,617
f 20-year property		2,509,864				78,359
g 25-year property		176,868				8,296
h Residential rental		153,221,958				3,341,397
property Undetermined Type		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

20a Class life		508,577				52,445
b 12-year		53,076				2,431
c 40-year		1,603,174				28,919

Part IV **Summary** (See instructions.) Total GDS Cost = 2,164,827 Total ADS Deduction = 83,795

21	Listed property. Enter amount from line 28	21	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	22	137,197,986
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

Form 4562 (2012) Page **2**

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	**(b)** Date placed in service	**(c)** Business/ investment use percentage	**(d)** Cost or other basis	**(e)** Basis for depreciation (business/investment use only)	**(f)** Recovery period	**(g)** Method/ Convention	**(h)** Depreciation deduction	**(i)** Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						**25**	198,944	
26 Property used more than 50% in a qualified business use:								
		%		1,831,895			1,712,949	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		690,984		S/L –	655,584	
		%		Total 26e + 27e =		S/L –		
		%		2,409,247		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	2,315,180	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	282,928

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI Amortization

(a) Description of costs	**(b)** Date amortization begins	**(c)** Amortizable amount	**(d)** Code section	**(e)** Amortization period or percentage	**(f)** Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
		449,626			
43 Amortization of costs that began before your 2012 tax year				**43**	648,937
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	947,037

Form **4562** (2012)

Form 4562 (2012) Page **2**

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	**(b)** Date placed in service	**(c)** Business/ investment use percentage	**(d)** Cost or other basis	**(e)** Basis for depreciation (business/investment use only)	**(f)** Recovery period	**(g)** Method/ Convention	**(h)** Depreciation deduction	**(i)** Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						**25**	1,500,628	
26 Property used more than 50% in a qualified business use:								
		%		36,126,045			3,983,929	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%		3,796,104		S/L –	357,577	
		%		Total 26e + 27e =		S/L –		
		%		39,921,042		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	5,842,134	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	2,101,518

Section B—Information on Use of Vehicles

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

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

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

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

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .		
Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*		

Part VI **Amortization**

(a) Description of costs	**(b)** Date amortization begins	**(c)** Amortizable amount	**(d)** Code section	**(e)** Amortization period or percentage	**(f)** Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
		6,350,200			
43 Amortization of costs that began before your 2012 tax year				**43**	1,651,023
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	2,176,146

Form **4562** (2012)

Form **4684**

Department of the Treasury
Internal Revenue Service

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**

Name(s) shown on tax return

Total Forms Filed = 389,020

Identifying number

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

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

Property **A**
Property **B**
Property **C**
Property **D**

		Properties			
		A	**B**	**C**	**D**
2 Cost or other basis of each property	2				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3				
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 columns A through 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
15 • 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). • 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** complete the rest of this section.	15	1,096
16 If line 14 is **less** than line 13, enter the difference	16	325,784
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17	378,616
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	166,551

For Paperwork Reduction Act Notice, see instructions. Cat. No. 12997O Form **4684** (2012)

Form **4684**

Department of the Treasury
Internal Revenue Service

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**

Name(s) shown on tax return

Total Forms Filed = 389,020

Identifying number

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

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

Property **A** __________
Property **B** __________
Property **C** __________
Property **D** __________

		Properties			
		A	B	C	D
2 Cost or other basis of each property	2				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3				
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 columns A through 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	7,065,860
14 Add the amounts on line 4 of all Forms 4684	14	22,839
15 • 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). • 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** complete the rest of this section.	15	21,473
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, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17	9,032,252
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the “Other deductions” line of your tax return	18	5,115,844

For Paperwork Reduction Act Notice, see instructions. Cat. No. 12997O Form **4684** (2012)

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

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**

SECTION B—Business and Income-Producing Property

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

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

Property **A**

Property **B**

Property **C**

Property **D**

		Properties			
		A	**B**	**C**	**D**
20 Cost or adjusted basis of each property	**20**				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**21**				
Note: *If line 20 is **more** than line 21, skip line 22.* **22** Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**22**				
23 Fair market value **before** casualty or theft	**23**				
24 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 total here and on line 29 **or** line 34 (see instructions) **28**

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft		(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
		(i) Trade, business, rental or royalty property	*(ii)* Income-producing and employee property	
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			**31**	20,335
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			**32**	
Casualty or Theft of Property Held More Than One Year				
33 Casualty or theft gains from Form 4797, line 32			**33**	1,376
34		( )	( )	
		( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	**35**	(31,775)	(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
38 If the loss on line 37 is **more** than the gain on line 36: **a** Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			**38a**	31,151
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, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11			**38b**	16,105
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			**39**	7,430

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.*

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**

SECTION B—Business and Income-Producing Property

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

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

Property **A** __________

Property **B** __________

Property **C** __________

Property **D** __________

		Properties			
		A	B	C	D
20 Cost or adjusted basis of each property	20				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21				
Note: *If line 20 is* ***more*** *than line 21, skip line 22.* **22** Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22				
23 Fair market value **before** casualty or theft	23				
24 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 total here and on line 29 **or** line 34 (see instructions)				28	

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft		(b) Losses from casualties or thefts (i) Trade, business, rental or royalty property	(b)(ii) Income-producing and employee property		(c) Gains from casualties or thefts includible in income
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				31	-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				32	
Casualty or Theft of Property Held More Than One Year					
33 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)		
36 Total gains. Add lines 33 and 34, column (c)				36	326,622
37 Add amounts on line 35, columns (b)(i) and (b)(ii)				37	1,865,851
38 If the loss on line 37 is **more** than the gain on line 36: **a** Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions				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, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11				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				39	189,761

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.*

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

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

▶ **Attach to your tax return.**
▶ **Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797*.**

OMB No. 1545-0184

2012

Attachment Sequence No. **27**

Name(s) shown on return — Total Forms Filed = 3,117,900

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	

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

2	**(a)** Description of property	**(b)** Date acquired (mo., day, yr.)	**(c)** Date sold (mo., day, yr.)	**(d)** Gross sales price	**(e)** Depreciation allowed or allowable since acquisition	**(f)** Cost or other basis, plus improvements and expense of sale	**(g) Gain or (loss)** Subtract (f) from the sum of (d) and (e)
							2,215,401

3	Gain, if any, from Form 4684, line 39	3	7,522
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	228,481
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	3,854
6	Gain, if any, from line 32, from other than casualty or theft.	6	404,210
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	2,694,116
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	245,385
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	136,609

Part II Ordinary Gains and Losses (see instructions)

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

						430,174

11	Loss, if any, from line 7	11	(1,074,112)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	245,385
13	Gain, if any, from line 31	13	473,911
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	14,065
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	573
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	1,719
17	Combine lines 10 through 16	17	1,994,061
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . .	18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	1,994,060

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.

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

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

► **Attach to your tax return.**

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

OMB No. 1545-0184

2012

Attachment
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,117,900

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	

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

2	**(a)** Description of property	**(b)** Date acquired (mo., day, yr.)	**(c)** Date sold (mo., day, yr.)	**(d)** Gross sales price	**(e)** Depreciation allowed or allowable since acquisition	**(f)** Cost or other basis, plus improvements and expense of sale	**(g) Gain or (loss)** Subtract (f) from the sum of (d) and (e)
							81,172,628

3	Gain, if any, from Form 4684, line 39	3	204,301
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	6,468,963
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	862,200
6	Gain, if any, from line 32, from other than casualty or theft.	6	29,488,376
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	118,196,468
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	13,054,513
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	33,822,655

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

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

						6,900,410

11	Loss, if any, from line 7	11	(26,340,669)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	3,448,249
13	Gain, if any, from line 31	13	7,148,754
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-189,467
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	32,664
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16	29,950
17	Combine lines 10 through 16	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 lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . .	18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	-8,748,000

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.

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

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** *See line 1 before completing.*)	20				
21	Cost or other basis plus expense of sale	21				
22	Depreciation (or depletion) allowed or allowable	22				
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24				
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b	496,672			
26	**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 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g	11,484			
27	**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).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c	0			
28	**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			
29	**If section 1255 property:**					
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	*			

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

30	Total gains for all properties. Add property columns A through D, line 24	30	711,127
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	474,889
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	405,312

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

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

* 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 property:	**(b)** Date acquired (mo., day, yr.)	**(c)** Date sold (mo., day, yr.)
A		
B		
C		
D		

	These columns relate to the properties on lines 19A through 19D. ▶		**Property A**	**Property B**	**Property C**	**Property D**
20	Gross sales price (**Note:** *See line 1 before completing.*)	20				
21	Cost or other basis plus expense of sale	21				
22	Depreciation (or depletion) allowed or allowable	22				
23	Adjusted basis. Subtract line 22 from line 21	23				
24	Total gain. Subtract line 23 from line 20	24				
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the **smaller** of line 24 or 25a	25b	7,035,832			
26	**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 24 or line 26a (see instructions)	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g	141,581			
27	**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).					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
c	Enter the **smaller** of line 24 or 27b	27c	0			
28	**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	301,983			
29	**If section 1255 property:**					
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	*			

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

30	Total gains for all properties. Add property columns A through D, line 24	30	36,689,429
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	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 other than casualty or theft on Form 4797, line 6	32	29,540,674

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

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

Form **4797** (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 **4835**

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
2012
Attachment Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 600,245

A Did you actively participate in the operation of this farm during 2012 (see instructions)? . . . . ☐ Yes ☐ No

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

1	Income from production of livestock, produce, grains, and other crops				1	281,830
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	114,772	**2b** Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	268,641	**3b** Taxable amount	3b	261,265
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				4a	*
b	CCC loans forfeited	4b	*	**4c** Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2012	5a	35.858	**5b** Taxable amount	5b	33,382
c	If election to defer to 2013 is attached, check here ▶ ☐			**5d** Amount deferred from 2011	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	241,279
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . ▶				7	549,052

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8	59,801	21	Pension and profit-sharing plans . . .	21	*
9	Chemicals	9	88,766	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	9,695	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work) .	11	58,175	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	185,653	23	Repairs and maintenance	23	162,151
				24	Seeds and plants . .	24	64,442
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . .	13	36	26	Supplies	26	87,711
				27	Taxes	27	390,577
				28	Utilities	28	
14	Feed	14	17,257	29	Veterinary, breeding, and medicine . . .	29	
15	Fertilizers and lime	15	120,460				
16	Freight and trucking . . .	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil . . .	17	105,381				
18	Insurance (other than health).	18	253,079	a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a	50,084	c		30c	
b	Other	19b	31,238	d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	19,551	e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) . . . . ▶	31	485,600
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34 .	32	559,226
33	Did you receive an applicable subsidy in 2012? (see instructions)	33	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a 34b	☐ All investment is at risk. ☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40 . . Nondeductible loss (+)/suspended loss carryover (-) = 28,237	34c	109,142

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13117W Form **4835** (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)

Form **4835**

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
2012
Attachment Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 600,245

A Did you actively participate in the operation of this farm during 2012 (see instructions)? ☐ Yes ☐ No

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

1	Income from production of livestock, produce, grains, and other crops				**1**	7,021,137
2a	Cooperative distributions (Form(s) 1099-PATR)	**2a**	898,198	**2b** Taxable amount	**2b**	
3a	Agricultural program payments (see instructions)	**3a**	879,895	**3b** Taxable amount	**3b**	867,191
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				**4a**	*
b	CCC loans forfeited	**4b**	*	**4c** Taxable amount	**4c**	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2012	**5a**	368,888	**5b** Taxable amount	**5b**	261,350
c	If election to defer to 2013 is attached, check here ▶ ☐			**5d** Amount deferred from 2011	**5d**	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				**6**	3,111,497
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶				**7**	12,084,240

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	**8**	71,483
9	Chemicals	**9**	293,486
10	Conservation expenses (see instructions)	**10**	40,097
11	Custom hire (machine work)	**11**	157,098
12	Depreciation and section 179 expense deduction not claimed elsewhere	**12**	977,375
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	**13**	263
14	Feed	**14**	73,856
15	Fertilizers and lime	**15**	711,831
16	Freight and trucking	**16**	
17	Gasoline, fuel, and oil	**17**	168,778
18	Insurance (other than health)	**18**	352,551
19	Interest:		
a	Mortgage (paid to banks, etc.)	**19a**	290,316
b	Other	**19b**	173,914
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	**20**	52,170

21	Pension and profit-sharing plans	**21**	*
22	Rent or lease:		
a	Vehicles, machinery, and equipment (see instructions)	**22a**	
b	Other (land, animals, etc.)	**22b**	
23	Repairs and maintenance	**23**	377,734
24	Seeds and plants	**24**	359,106
25	Storage and warehousing	**25**	
26	Supplies	**26**	115,013
27	Taxes	**27**	902,921
28	Utilities	**28**	
29	Veterinary, breeding, and medicine	**29**	
30	Other expenses (specify):		
a		**30a**	
b		**30b**	
c		**30c**	
d		**30d**	
e		**30e**	
f		**30f**	
g		**30g**	

31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶	**31**	6,225,919
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34	**32**	5,858,321
33	Did you receive an applicable subsidy in 2012? (see instructions)	**33**	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	**34a** **34b**	☐ All investment is at risk. ☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40 Nondeductible loss (+)/suspended loss carryover (-) = -48,775	**34c**	648,047

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13117W Form **4835** (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 **4952**

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

Total Forms Filed = 1,953,077

Identifying number

Part I **Total Investment Interest Expense**

1	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
3	**Total investment interest expense.** Add lines 1 and 2			3	1,928,165

Part II **Net Investment Income**

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	1,777,341		
b	Qualified dividends included on line 4a	4b	1,447,780		
c	Subtract line 4b from line 4a			4c	1,700,809
d	Net gain from the disposition of property held for investment	4d	650,296		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	593,661		
f	Subtract line 4e from line 4d			4f	311,222
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	215,920
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,740,624
5	Investment expenses (see instructions)			5	725,489
6	**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**

7	Disallowed investment interest expense to be carried forward to 2013. Subtract line 6 from line 3. If zero or less, enter -0-	7	1,017,125
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	1,528,907

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13177Y Form **4952** (2012)

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

Form **4952**

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: Total Forms Filed = 1,953,077

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2012 (see instructions)	**1**	21,644,834
2	Disallowed investment interest expense from 2011 Form 4952, line 7	**2**	31,609,213
3	**Total investment interest expense.** Add lines 1 and 2	**3**	53,254,047

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	**4a**	163,981,802		
b	Qualified dividends included on line 4a	**4b**	87,516,497		
c	Subtract line 4b from line 4a			**4c**	76,465,305
d	Net gain from the disposition of property held for investment	**4d**	284,923,986		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	**4e**	261,658,370		
f	Subtract line 4e from line 4d			**4f**	23,265,617
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			**4g**	3,687,645
h	Investment income. Add lines 4c, 4f, and 4g			**4h**	103,418,567
5	Investment expenses (see instructions)			**5**	15,979,912
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			**6**	90,128,975

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2013. Subtract line 6 from line 3. If zero or less, enter -0-	**7**	32,745,930
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	**8**	20,508,117

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13177Y Form **4952** (2012)

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

Form **4972**

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

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, 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, **and (c)** a participant in the plan for at least 5 years before the year of the distribution? . . .	4		
	If you answered "No" to both questions 3 **and** 4, **do not** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this 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 Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution . . .	5b		

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

6	Capital gain part from Form 1099-R, box 3 . . .	6	39
7	Multiply line 6 by 20% (.20) . . . ▶	7	
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.		

Part 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 amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions . . .			8	7,656
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 .			9	*
10	Total taxable amount. Subtract line 9 from line 8 . . .			10	7,656
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . .			11	0
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18 . . .			12	7,656
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- . . . 14				
15	Multiply line 14 by 20% (.20) . . .	15			
16	Minimum distribution allowance. Subtract line 15 from line 13 . . .			16	7,616
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) . . .	20	.		
21	Multiply line 16 by the decimal on line 20 . . .	21			
22	Subtract line 21 from line 11 . . .	22			
23	Multiply line 19 by 10% (.10) . . .			23	
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . .			24	7,656
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30 . . .			25	
26	Multiply line 22 by 10% (.10) . . .	26			
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . .	27	0		
28	Multiply line 27 by ten (10) . . .			28	
29	Subtract line 28 from line 25. Multiple recipients see instructions . . . ▶			29	7,656
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies . . ▶			30	7,695

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13187U Form **4972** (2012)

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

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

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

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, 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, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		
	If you answered "No" to both questions 3 **and** 4, **do not** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this 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 Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution	5b		

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

6	Capital gain part from Form 1099-R, box 3	6	*
7	Multiply line 6 by 20% (.20) ▶	7	
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.		

Part 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 amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions			8	117,533
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	*
10	Total taxable amount. Subtract line 9 from line 8			10	117,232
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-			11	0
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18			12	117,232
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- | 14 |				
15	Multiply line 14 by 20% (.20)	15			
16	Minimum distribution allowance. Subtract line 15 from line 13			16	29,767
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)	20	.		
21	Multiply line 16 by the decimal on line 20	21			
22	Subtract line 21 from line 11	22			
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 line 29, and go to line 30			25	
26	Multiply line 22 by 10% (.10)	26			
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0		
28	Multiply line 27 by ten (10)			28	
29	Subtract line 28 from line 25. Multiple recipients see instructions ▶			29	10,572
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶			30	11,117

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13187U Form **4972** (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 **5329**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to Form 1040 or Form 1040NR.

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

OMB No. 1545-0074

2012

Attachment Sequence No. **29**

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

Total Forms Filed = 2,320,131

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

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

If this is an amended return, check here ▶ ☐

Foreign country name

Foreign province/state/county

Foreign postal code

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

Part I Additional Tax on Early Distributions

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1,706,380
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: ________	2	791,396
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,229,552
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,205,886
	Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*		

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	143,805
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	111,565
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	109,154

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2012 than is allowable or you had an amount on line 17 of your 2011 Form 5329.

9	Enter your excess contributions from line 16 of your 2011 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2012 traditional IRA distributions included in income (see instructions)	11			
12	2012 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2012 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	28,740
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			17	21,926

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2012 than is allowable or you had an amount on line 25 of your 2011 Form 5329.

18	Enter your excess contributions from line 24 of your 2011 Form 5329 (see instructions). If zero, go to line 23			18	36,505
19	If your Roth IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2012 distributions from your Roth IRAs (see instructions)	20	7,427		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2012 (see instructions)			23	33,804
24	Total excess contributions. Add lines 22 and 23			24	49,718
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			25	41,400

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13329Q Form **5329** (2012)

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to Form 1040 or Form 1040NR.

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

OMB No. 1545-0074

2012

Attachment
Sequence No. 29

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

Total Forms Filed = 2,320,131

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

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

If this is an amended return, check here ▶ ☐

Foreign country name

Foreign province/state/county

Foreign postal code

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

Part I Additional Tax on Early Distributions

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	22,819,432
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: ______	2	7,659,135
3	Amount subject to additional tax. Subtract line 2 from line 1	3	15,160,297
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	1,526,507

Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	241,919
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	201,906
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	20,199

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2012 than is allowable or you had an amount on line 17 of your 2011 Form 5329.

9	Enter your excess contributions from line 16 of your 2011 Form 5329 (see instructions). If zero, go to line 15			9	
10	If your traditional IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10			
11	2012 traditional IRA distributions included in income (see instructions)	11			
12	2012 distributions of prior year excess contributions (see instructions)	12			
13	Add lines 10, 11, and 12			13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-			14	
15	Excess contributions for 2012 (see instructions)			15	
16	Total excess contributions. Add lines 14 and 15			16	267,997
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			17	8,234

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2012 than is allowable or you had an amount on line 25 of your 2011 Form 5329.

18	Enter your excess contributions from line 24 of your 2011 Form 5329 (see instructions). If zero, go to line 23			18	131,843
19	If your Roth IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19			
20	2012 distributions from your Roth IRAs (see instructions)	20	83,266		
21	Add lines 19 and 20			21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Excess contributions for 2012 (see instructions)			23	130,479
24	Total excess contributions. Add lines 22 and 23			24	174,914
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56			25	9,110

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13329Q Form **5329** (2012)

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			26	
27	If the contributions to your Coverdell ESAs for 2012 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2012 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2012 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			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			33	0

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-	35			
36	2012 distributions from your Archer MSAs from Form 8853, line 8	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2012 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	8,378
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	3,803

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			
44	2012 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2012 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	302,743
49	**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			49	193,262

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.

50	Minimum required distribution for 2012 (see instructions)	50	
51	Amount actually distributed to you in 2012	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	6,601
53	**Additional tax.** Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53	8,612

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

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

▶ Your signature ▶ Date

Paid Preparer Use Only				
Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **5329** (2012)

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			26	
27	If the contributions to your Coverdell ESAs for 2012 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2012 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2012 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			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			33	0

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-	35			
36	2012 distributions from your Archer MSAs from Form 8853, line 8	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2012 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			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			
44	2012 distributions from your HSAs from Form 8889, line 16	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2012 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	586,538
49	**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			49	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.

50	Minimum required distribution for 2012 (see instructions)	50	
51	Amount actually distributed to you in 2012	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	14,318
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

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

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

▶ Your signature ▶ Date

Paid Preparer Use Only

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

Form **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

Your social security number

Total Forms Filed = 237,496

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

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . ▶ ______

2 If you meet the following conditions, check here . . . . ▶ ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

______

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 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

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	117,634
5	If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010 and 2011 returns. Otherwise, enter -0-	5	97,556
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	112,084
7	Enter the gain on the disposition of your main home (from line 15 below)	7	10,326
8	**Amount of the credit to be repaid.** See instructions	8	177,887

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.

9	Selling price of home, insurance proceeds, or gross condemnation award	9	35,485
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	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)	12	37,485
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount you repaid with your 2010 and 2011 tax returns	13	37,504
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	38,505
15	Subtract line 14 from line 11	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

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

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . ▶

2 If you meet the following conditions, check here . . . . ▶ ☐

I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 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

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 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 box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	676,431
7	Enter the gain on the disposition of your main home (from line 15 below)	7	134,824
8	**Amount of the credit to be repaid.** See instructions	8	219,748

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.

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,** 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.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11880I Form **5405** (Rev. 12-2012)

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 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	Multiply line 5 by 30% (.30)	6	184,859
7a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶	7a	☐ Yes ☐ 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	8	7,139
9	Multiply line 8 by 30% (.30)	9	7,139
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	14	
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.	15	246,456
16	Subtract line 15 from line 14. If zero or less, enter -0- here and on line 17	16	2,338,185
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	264,782
18	Credit carryforward to 2013. If line 17 is less than line 13, subtract line 17 from line 13	18	104,850

For Paperwork Reduction Act Notice, see your tax return instructions.　　Cat. No. 13540P　　Form **5695** (2012)

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 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	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	Multiply line 5 by 30% (.30)	6	824,228
7a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶	7a	☐ Yes ☐ 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	8	28,274
9	Multply line 8 by 30% (.30)	9	8,483
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	14	
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.	15	235,418
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	18	366,584

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13540P

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

Form 5695 (2012) Page **2**

Part II 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

c 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.				
a	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	**20b**	10,441		
c	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	**20d**	180,152		
e	Amount, if any, from line 14 of your 2011 Form 5695	**20e**	296,962		
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).				
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC			**21a**	579,490
b	Exterior doors that meet or exceed the Energy Star program requirements			**21b**	500,394
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home			**21c**	207,130
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	**21d**	619,882		
e	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-	**21f**	151,984		
g	Subtract line 21f from line 21e. If zero or less, enter -0-	**21g**	2,277,802		
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).				
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** . .			**24b**	487,885
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50** .			**24c**	91,010
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**	
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) Page **2**

Part II 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				
c	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.				
a	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	**20b**	4,224		
c	Amount, if any, from line 11 of your 2009 Form 5695	**20c**	37,052		
d	Amount, if any, from line 11 of your 2010 Form 5695	**20d**	80,130		
e	Amount, if any, from line 14 of your 2011 Form 5695	**20e**	58,293		
f	Add lines 20a through 20e. If $500 or more, **stop**; you cannot take the nonbusiness energy property credit			**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).				
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC			**21a**	1,046,424
b	Exterior doors that meet or exceed the Energy Star program requirements			**21b**	718,649
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home			**21c**	1,126,319
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	**21d**	2,312,453		
e	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-	**21f**	593,074		
g	Subtract line 21f from line 21e. If zero or less, enter -0-	**21g**	4,490,951		
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
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50** .			**24c**	8,168
25	Add lines 24a through 24c			**25**	176,771
26	Add lines 23 and 25			**26**	570,926
27	Maximum credit amount. (If you jointly occupied the home, see instructions)			**27**	
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 amount on Form 1040, line 52, or Form 1040NR, line 49			**32**	449,058

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

Form **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

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ ________ × 25% (.25)	**1a**	441
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . $ ________ × 40% (.40)	**1b**	980
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . . $ ________ × 50% (.50)	**1c**	69
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	**2**	1,141
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**	29,092
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**	30,172
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	**6**	

Form **5884**

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

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . $ ____ × 25% (.25)	**1a**	1,368
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . $ ____ × 40% (.40)	**1b**	10,354
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . $ ____ × 50% (.50)	**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**	

Form **5884-B**
(December 2010)
Department of the Treasury
Internal Revenue Service

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**

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 I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		**(a)** Retained Worker No. 1	**(b)** Retained Worker No. 2	**(c)** Retained Worker No. 3
1 Enter the retained worker's social security number .	**1**			
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement	**2**	/ / 2010	/ / 2010	/ / 2010
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	**10**	
11 Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions) **11**		
12 New hire retention credit from partnerships and S corporations (see instructions)	**12**	96
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)	**13**	99

Form **5884-B**
(December 2010)
Department of the Treasury
Internal Revenue Service

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**

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 I New Hire Retention Credit for Retained Workers

	Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1	Enter the retained worker's social security number .	1			
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
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	10	
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions) 11		
12	New hire retention credit from partnerships and S corporations (see instructions)	12	96
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)	13	227

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

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

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

OMB No. 1545-0074
2012
Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR 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. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	10,029,952
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	967,448
3	Taxes from Schedule A (Form 1040), line 9	3	7,445,460
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	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	10	295,606
11	Alternative tax net operating loss deduction	11	(141,440)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,128,396
13	Qualified small business stock (7% of gain excluded under section 1202)	13	8,820
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	16,204
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	198,571
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	431
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	565,631
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,811,637
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,497,731
20	Loss limitations (difference between AMT and regular tax income or loss)	20	406,934
21	Circulation costs (difference between regular tax and AMT)	21	762
22	Long-term contracts (difference between AMT and regular tax income)	22	4,447
23	Mining costs (difference between regular tax and AMT)	23	13,745
24	Research and experimental costs (difference between regular tax and AMT)	24	1,773
25	Income from certain installment sales before January 1, 1987	25	(*)
26	Intangible drilling costs preference	26	4,277
27	Other adjustments, including income-based related adjustments	27	218,063
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately, see instructions.)	28	10,030,499

Part 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 31, 33, and 35, and go to line 34	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. • **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.	31	6,833,076
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 Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	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.

Form **6251**
Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

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

OMB No. 1545-0074
2012
Attachment
Sequence No. **32**

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

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. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	2,378,336,015
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 for 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
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	90,327,043
11	Alternative tax net operating loss deduction	11	(19,887,463)
12	Interest from specified private activity bonds exempt from the regular tax	12	1,254,938
13	Qualified small business stock (7% of gain excluded under section 1202)	13	115,112
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	1,606,971
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	1,492,456
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	1,250
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-3,818,467
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	-1,372,959
19	Passive activities (difference between AMT and regular tax income or loss)	19	1,007,297
20	Loss limitations (difference between AMT and regular tax income or loss)	20	-502,643
21	Circulation costs (difference between regular tax and AMT)	21	7,171
22	Long-term contracts (difference between AMT and regular tax income)	22	65,014
23	Mining costs (difference between regular tax and AMT)	23	146,621
24	Research and experimental costs (difference between regular tax and AMT)	24	-97,290
25	Income from certain installment sales before January 1, 1987	25	(*)
26	Intangible drilling costs preference	26	352,857
27	Other adjustments, including income-based related adjustments	27	352,239
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately, see instructions.)	28	2,683,216,957

Part II Alternative Minimum Tax (AMT)

29	Exemption. See instructions	29	505,568,677
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	2,306,186,249
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. • **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.	31	550,268,191
32	Alternative minimum tax foreign tax credit (see instructions)	32	16,931,040
33	Tentative minimum tax. Subtract line 32 from line 31	33	533,366,100
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	534,046,147
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	32,769,861

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.

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**	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	**37**	4,733,349		
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**	291,370		
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 2555 or 2555-EZ, see instructions for the amount to enter	**39**	4,714,177		
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, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶			**42**	4,179,701
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	Enter the **smaller** of line 45 or line 46	**47**			
48	Subtract line 47 from line 46	**48**			
49	Multiply line 48 by 15% (.15) ▶			**49**	4,113,858
	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	**50**			
51	Multiply line 50 by 25% (.25) ▶			**51**	224,594
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), 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			**53**	4,463,828
54	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			**54**	

Form **6251** (2012)

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**	
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		
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 2555 or 2555-EZ, see instructions for the amount to enter	**39**	656,507,418		
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, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶			**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	Enter the **smaller** of line 45 or line 46	**47**			
48	Subtract line 47 from line 46	**48**			
49	Multiply line 48 by 15% (.15) ▶			**49**	88,269,666
	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	**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), 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			**53**	526,074,446
54	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			**54**	

Form **6251** (2012)

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

Identifying number

1 Description of property ►

2a Date acquired (mm/dd/yyyy) ► b Date sold (mm/dd/yyyy) ►

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

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

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

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)	6			
7	Subtract line 6 from line 5	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
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)			14	89,291
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	*
16	**Gross profit.** Subtract line 15 from line 14			16	88,983
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	2,084
18	**Contract price.** Add line 7 and line 17			18	88,249

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

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	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	23	555,901		
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)			26	583,370

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

27 Name, address, and taxpayer identifying number of related party

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

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

- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . . . ►
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

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	32	*
33	Total payments received by the end of your 2012 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	*
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13601R Form **6252** (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)

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

Identifying number

1 Description of property ▶

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

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

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

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

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)	6			
7	Subtract line 6 from line 5	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
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)			14	25,893,796
15	If the property described on line 1 above was your main home, enter the amount of your excluded 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 II **Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions			19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	48,896,012
22	Add lines 20 and 21			22	49,901,414
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	117,348,950		
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)			25	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 III **Related Party Installment Sale Income. Do not** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

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

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

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

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

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

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

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

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	32	*
33	Total payments received by the end of your 2012 tax year (see instructions)	33	*
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	*
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	*

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13601R Form **6252** (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 **6781**

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: Total Forms Filed = 604,082

Identifying number

Check all applicable boxes (see instructions).
A ☐ Mixed straddle election
B ☐ Straddle-by-straddle identification election
C ☐ Mixed straddle account election
D ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	**(b) (Loss)**	**(c) Gain**
1			

2	Add the amounts on line 1 in columns (b) and (c)	**2** ( )	
3	Net gain or (loss). Combine line 2, columns (b) and (c)	**3**	600,821
4	Form 1099-B adjustments. See instructions and attach statement	**4**	2,917
5	Combine lines 3 and 4	**5**	599,885
	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 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	**6**	1,475
7	Combine lines 5 and 6	**7**	598,941
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	**8**	582,677
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	**9**	598,938

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

	(a) Description of property	**(b)** Date entered into or acquired	**(c)** Date closed out or sold	**(d)** Gross sales price	**(e)** Cost or other basis plus expense of sale	**(f) Loss.** If column (e) is more than (d), enter difference. Otherwise, enter -0-	**(g)** Unrecognized gain on offsetting positions	**(h) Recognized loss.** If column (f) is more than (g), enter difference. Otherwise, enter -0-
10								

11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	**11a**	(1,977)
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	**11b**	(262)

Section B—Gains From Straddles

	(a) Description of property	**(b)** Date entered into or acquired	**(c)** Date closed out or sold	**(d)** Gross sales price	**(e)** Cost or other basis plus expense of sale	**(f) Gain.** If column (d) is more than (e), enter difference. Otherwise, enter -0-
12						

13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	**13a**	1,520
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	**13b**	1,388

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

	(a) Description of property	**(b)** Date acquired	**(c)** Fair market value on last business day of tax year	**(d)** Cost or other basis as adjusted	**(e) Unrecognized gain.** If column (c) is more than (d), enter difference. Otherwise, enter -0-
14					

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13715G Form **6781** (2012)

Form **6781**

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 — Total Forms Filed = 604,082

Identifying number

Check all applicable boxes (see instructions).
A ☐ Mixed straddle election
B ☐ Straddle-by-straddle identification election
C ☐ Mixed straddle account election
D ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	**(b) (Loss)**	**(c) Gain**
1		

2	Add the amounts on line 1 in columns (b) and (c)	2	( )
3	Net gain or (loss). Combine line 2, columns (b) and (c)	3	4,417,092
4	Form 1099-B adjustments. See instructions and attach statement	4	-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 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	45,888
7	Combine lines 5 and 6	7	4,450,111
8	**Short-term capital gain or (loss).** Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	1,780,049
9	**Long-term capital gain or (loss).** Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	2,670,063

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	**(b)** Date entered into or acquired	**(c)** Date closed out or sold	**(d)** Gross sales price	**(e)** Cost or other basis plus expense of sale	**(f) Loss.** If column (e) is more than (d), enter difference. Otherwise, enter -0-	**(g)** Unrecognized gain on offsetting positions	**(h) Recognized loss.** If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							

11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	11a	(18,986)
b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)	11b	(16,369)

Section B—Gains From Straddles

(a) Description of property	**(b)** Date entered into or acquired	**(c)** Date closed out or sold	**(d)** Gross sales price	**(e)** Cost or other basis plus expense of sale	**(f) Gain.** If column (d) is more than (e), enter difference. Otherwise, enter -0-
12					

13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	13a	446,390
b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)	13b	407,044

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	**(b)** Date acquired	**(c)** Fair market value on last business day of tax year	**(d)** Cost or other basis as adjusted	**(e) Unrecognized gain.** If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13715G Form **6781** (2012)

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.**

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

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,487,063

Identifying number

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

Section A. Donated Property of $5,000 or Less and 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).

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

1	**(a)** Name and address of the donee organization	**(b)** If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	**(c)** Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, unless Form 1098-C is attached.)
A		☐	
B		☐	
C		☐	
D		☐	
E		☐	

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

	(d) Date of the contribution	**(e)** Date acquired by donor (mo., yr.)	**(f)** How acquired by donor	**(g)** Donor's cost or adjusted basis	**(h)** Fair market value (see instructions)	**(i)** Method used to determine the fair market value
A				4,080,183	7,434,791	
B						
C						
D						
E						

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

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ► ______
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ► ______
(2) For any prior tax years ► ______

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

Name of charitable organization (donee)

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

City or town, state, and ZIP code

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

e Name of any person, other than the donee organization, having actual possession of the property ► ______

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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62299J Form **8283** (Rev. 12-2012)

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.**

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

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 7,487,063

Identifying number

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

Section A. Donated Property of $5,000 or Less and 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).

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

1	**(a)** Name and address of the donee organization	**(b)** If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	**(c)** Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, unless Form 1098-C is attached.)
A		☐	
B		☐	
C		☐	
D		☐	
E		☐	

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

	(d) Date of the contribution	**(e)** Date acquired by donor (mo., yr.)	**(f)** How acquired by donor	**(g)** Donor's cost or adjusted basis	**(h)** Fair market value (see instructions)	**(i)** Method used to determine the fair market value
A				35,493,329	34,924,128	
B						
C						
D						
E						

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

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ ______
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ ______
(2) For any prior tax years ▶ ______

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

Name of charitable organization (donee)

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

City or town, state, and ZIP code

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

e Name of any person, other than the donee organization, having actual possession of the property ▶ ______

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

Form 8283 (Rev. 12-2012) Page **2**

Name(s) shown on your income tax return

Identifying number

Section B. Donated Property Over $5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

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

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

a ☐ Art* (contribution of $20,000 or more)
b ☐ Qualified Conservation Contribution
c ☐ Equipment
d ☐ Art* (contribution of less than $20,000)
e ☐ Other Real Estate
f ☐ Securities
g ☐ Collectibles**
h ☐ Intellectual Property
i ☐ Vehicles
j ☐ Other

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

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

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

5	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	**(c)** Appraised fair market value
A			94,729
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, enter amount received	**See instructions**	
					(h) Amount claimed as a deduction	**(i)** Average trading price of securities
A			76,913	4,086	67,538	4,980
B						
C						
D						

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

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

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

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

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

Sign Here Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

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

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

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

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

Name of charitable organization (donee)

Employer identification number

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

City or town, state, and ZIP code

Authorized signature

Title

Date

Form **8283** (Rev. 12-2012)

Form 8283 (Rev. 12-2012) Page **2**

Name(s) shown on your income tax return	**Identifying number**

Section B. Donated Property Over $5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

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

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

a ☐ Art* (contribution of $20,000 or more)
b ☐ Qualified Conservation Contribution
c ☐ Equipment
d ☐ Art* (contribution of less than $20,000)
e ☐ Other Real Estate
f ☐ Securities
g ☐ Collectibles**
h ☐ Intellectual Property
i ☐ Vehicles
j ☐ Other

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

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

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

5	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	**(c)** Appraised fair market value
A			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, enter amount received	**See instructions** **(h)** Amount claimed as a deduction	**See instructions** **(i)** Average trading price of securities
A			7,295,103	1,959,522	3,691,890	203,112
B						
C						
D						

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

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

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

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

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

Sign Here Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.)	**Identifying number**
City or town, state, and ZIP code	

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

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

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

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

Name of charitable organization (donee)	**Employer identification number**	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date

Form **8283** (Rev. 12-2012)

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

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

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

▶ Attach to Form 1040 or 1040NR.

OMB No. 1545-0074

2012

Attachment Sequence No. **138**

Name(s) shown on your tax return: Total Forms Filed = 51,746

Your social security number

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

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . .	1	
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2	%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter .	3	50,747
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) 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	6,098
6	Enter any 2011 credit carryforward from line 17 of your 2011 Form 8396	6	8,118
7	Add lines 3 through 6	7	51,746
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	46,653
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	46,653

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	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	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 62502X Form **8396** (2012)

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

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

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

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

▶ Attach to Form 1040 or 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 51,746

Your social security number

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

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . .	1	
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2	%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter .	3	102,200
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) 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
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

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	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	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 62502X Form **8396** (2012)

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

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

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
2012
Attachment
Sequence No. **88**

Name(s) shown on return: Total Forms Filed = 7,158,038

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, column (a))	**1a**	1,987,748		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	**1b**	(3,211,286)		
c	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
	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 Worksheet 2, column (b)	**2b**	(43)		
c	Add lines 2a and 2b			**2c**	(59)
	All Other Passive Activities				
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	**3a**	2,424,812		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	**3b**	(1,881,059)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	**3c**	(1,441,012)		
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 and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			**4**	7,149,773

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

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

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

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

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			**5**	2,932,169
6	Enter $150,000. If married filing separately, see instructions	**6**	2,918,603		
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, 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 separately, see instructions			**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 III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

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

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	**11**	29
12	Enter the loss from line 4	**12**	
13	Reduce line 12 by the amount on line 10	**13**	29
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	**14**	29

Part IV Total Losses Allowed

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

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63704F Form **8582** (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)**

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

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

2012

Attachment
Sequence No. **88**

Name(s) shown on return: Total Forms Filed = 7,158,038

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, column (a))	1a	61,749,169		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(45,078,253)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(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 Worksheet 2, column (b)	2b	(12,973)		
c	Add lines 2a and 2b			2c	(22,359)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	158,846,369		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(41,352,230)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(92,920,115)		
d	Combine lines 3a, 3b, and 3c			3d	24,574,023
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			4	-48,658,165

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

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

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

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

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	118,771,306
6	Enter $150,000. If married filing separately, see instructions	6	436,942,720		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	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.*				
8	Subtract line 7 from line 6	8	117,915,240		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	35,456,344
10	Enter the **smaller** of line 5 or line 9			10	17,127,716

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

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

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

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	702
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	25,530
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	475

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	25,017,965
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	67,890,561

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63704F Form **8582** (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 **8586**
(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) shown on return: Total Forms Filed = 30,668

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . ▶		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** ______ **(ii)** ______ **(iii)** ______ **(iv)** ______		
3	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	29,719
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	29,753
6	Amount allocated to beneficiaries of the estate or trust (see instructions) . . .	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d . . .	7	

Part II 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)** ______ **(iii)** ______ **(iv)** ______		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . .	10	*
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . .	11	656
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	717
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 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.

Form **8586**
(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) shown on return

Total Forms Filed = 30,668

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . . ▶		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ **Yes** ☐ **No** If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. **(i)** ______ **(ii)** ______ **(iii)** ______ **(iv)** ______		
3	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	

Part II 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)** ______ **(iii)** ______ **(iv)** ______		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	*
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	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 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.

Form **8606**

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.

Total Forms Filed = 2,326,607

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

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.

1	Enter your nondeductible contributions to traditional IRAs for 2012, including those made for 2012 from January 1, 2013, through April 15, 2013 (see instructions)			1	607,656
2	Enter your total basis in traditional IRAs (see instructions)			2	962,389
3	Add lines 1 and 2			3	1,290,649
	In 2012, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? **No** → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. **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	Subtract line 4 from line 3			5	1,288,916
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2012, plus any outstanding rollovers (see instructions)	6	362,521		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2012. **Do not** include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	462,100		
8	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		
9	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 you converted to Roth IRAs. Also enter this amount on line 17	11	39,282		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	395,828		
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 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15	431,439
	Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).				

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 63966F Form **8606** (2012)

Form **8606**

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.

Total Forms Filed = 2,326,607

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return ▶

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

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.

1	Enter your nondeductible contributions to traditional IRAs for 2012, including those made for 2012 from January 1, 2013, through April 15, 2013 (see instructions)			1	3,442,403
2	Enter your total basis in traditional IRAs (see instructions)			2	23,746,941
3	Add lines 1 and 2			3	27,189,344
	In 2012, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? No ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. 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	45,637
5	Subtract line 4 from line 3			5	27,143,707
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2012, plus any outstanding rollovers (see instructions)	6	126,204,090		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2012. **Do not** include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7	9,391,779		
8	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	2,382,589		
9	Add lines 6, 7, and 8 — 9 — 137,978,458				
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 you converted to Roth IRAs. Also enter this amount on line 17	11	310,541		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	1,288,387		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	2,017,810
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2012 and earlier years**			14	25,171,534
15	**Taxable amount.** Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15	8,103,392
	Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).				

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 63966F Form **8606** (2012)

Form 8606 (2012) Page **2**

Part II 2012 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 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**	218,785
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	**17**	94,827
18	**Taxable amount.** Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	**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 homebuyer distributions (see instructions)	**19**	412,544
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000 . .	**20**	11,641
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	**21**	404,473
22	Enter your basis in Roth IRA contributions (see instructions)	**22**	267,228
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	**23**	228,293
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	**24**	22,896
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

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

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

Your signature

Date

Paid Preparer Use Only

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

Form **8606** (2012)

Part II 2012 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 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
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	**17**	1,227,069
18	**Taxable amount.** Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; 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 homebuyer distributions (see instructions)	**19**	3,061,313
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000 . .	**20**	94,497
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	**21**	2,966,844
22	Enter your basis in Roth IRA contributions (see instructions)	**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, you may be subject to an additional tax (see instructions)	**23**	1,314,743
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)	**24**	1,195,290
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**	921,471

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

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

▶ Your signature ▶ Date

Paid Preparer Use Only

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

Form **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 name shown on return
Total Forms Filed = 312,326

Child's social security number

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 jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)			1	311,983
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,900. Otherwise, see instructions			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** attach it to the child's return			3	307,998
4	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
5	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	302,951

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

6	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 files Form 2555 or 2555-EZ, see the instructions			6	270,030
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above			7	111,645
8	Add lines 5, 6, and 7 (see instructions)			8	302,951
9	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
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **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 the tax, check here ▶ ☐			10	264,963
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**			11	278,052
12a	Add lines 5 and 7	12a	302,951		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)			12b	307,998 × **.**
13	Multiply line 11 by line 12b			13	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.

14	Subtract line 5 from line 4	14	279,155		
15	Enter the tax on the amount on line 14 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 ▶ ☐			15	139,811
16	Add lines 13 and 15			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 Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐			17	192,532
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions			18	282,048

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 64113U Form **8615** (2012)

Form **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 name shown on return

Total Forms Filed = 312,326

Child's social security number

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 jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)			**1**	5,348,237
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,900. Otherwise, see instructions			**2**	655,952
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return			**3**	4,701,639
4	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**	4,779,427
5	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

6	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 files Form 2555 or 2555-EZ, see the instructions			**6**	151,624,089
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above			**7**	4,687,586
8	Add lines 5, 6, and 7 (see instructions)			**8**	160,641,741
9	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**	42,599,949
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **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 the tax, check here ▶ ☐			**10**	40,749,157
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**			**11**	1,850,792
12a	Add lines 5 and 7	**12a**	9,017,651		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)			**12b**	244,512 × .
13	Multiply line 11 by line 12b			**13**	897,740

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

14	Subtract line 5 from line 4	**14**	449,361		
15	Enter the tax on the amount on line 14 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 ▶ ☐			**15**	25,255
16	Add lines 13 and 15			**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 ▶ ☐			**17**	647,226
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions			**18**	924,595

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 64113U Form **8615** (2012)

Form **8801**

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

Part I 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. • **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.	11	963,290
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 Paperwork Reduction Act Notice, see instructions. Cat. No. 10002S Form **8801** (2012)

Form **8801**

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

Part I 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 more than $223,900 and you were married filing separately for 2011, see instructions	4	407,557,802
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	77,117,796
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	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. Form 1040NR filers, see instructions	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, see instructions.	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

Form 8801 (2012) Page **2**

Part II 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) Page **2**

Part II 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 (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	**28**	9,216,818

Form **8801** (2012)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2011 Qualified Dividends and Capital Gain Tax Worksheet, the 2011 Schedule D Tax Worksheet, or Part V of the 2011 Schedule D (Form 1041), see the instructions before completing this part.

29 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2011, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions 29

Caution. If **for 2011** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

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 Subtract line 33 from line 29 34

35 If line 34 is $175,000 or less ($87,500 or less if married filing separately for 2011), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions . . . . ▶ 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 Subtract line 40 from line 39 41

42 Multiply line 41 by 15% (.15) . . . . ▶ 42

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

43 Subtract line 39 from line 33 43

44 Multiply line 43 by 25% (.25) . . . . ▶ 44

45 Add lines 35, 42, and 44 45

46 If line 29 is $175,000 or less ($87,500 or less if married filing separately for 2011), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions 46

47 Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2011, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions 47

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* 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 III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2011 Qualified Dividends and Capital Gain Tax Worksheet, the 2011 Schedule D Tax Worksheet, or Part V of the 2011 Schedule D (Form 1041), see the instructions before completing this part.

29 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2011, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions 29

Caution. If **for 2011** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

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 Subtract line 33 from line 29 34

35 If line 34 is $175,000 or less ($87,500 or less if married filing separately for 2011), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions . . . . ▶ 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 Subtract line 40 from line 39 41

42 Multiply line 41 by 15% (.15) . . . . ▶ 42

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

43 Subtract line 39 from line 33 43

44 Multiply line 43 by 25% (.25) . . . . ▶ 44

45 Add lines 35, 42, and 44 45

46 If line 29 is $175,000 or less ($87,500 or less if married filing separately for 2011), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions 46

47 Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2011, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions 47

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* 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	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-	49	154,100		
50	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0-	50	155,176		
51	Enter the total of lines 18 and 20 from your 2012 Form 8801. If zero or less, enter -0-	51	132,891		
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	

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

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-	**49**	422,560		
50	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0-	**50**	444,990		
51	Enter the total of lines 18 and 20 from your 2012 Form 8801. If zero or less, enter -0-	**51**	383,999		
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**	

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (99)

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*.**

OMB No. 1545-0074

2012

Attachment
Sequence No. 47

Name(s) shown on return

Total Forms Filed = 20,682,808

Your social security number

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

CAUTION 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.

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

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

☐ Yes ☐ No

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

☐ Yes ☐ No

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

☐ Yes ☐ No

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

☐ Yes ☐ No

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

Part II Additional Child Tax Credit Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **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.			1	20,682,762
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48			2	7,618,637
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit			3	20,578,393
4a	Earned income (see separate instructions)	4a	20,577,423		
b	Nontaxable combat pay (see separate instructions) 4b 154,934				
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result . . .	5	20,556,642		
6	Multiply the amount on line 5 by 15% (.15) and enter the result			6	20,555,622

Next. Do you have 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 line 3 or line 6 on line 13.

☐ **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. Otherwise, go to line 7.

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (99)

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.***

OMB No. 1545-0074

2012

Attachment
Sequence No. 47

Name(s) shown on return

Total Forms Filed = 20,682,808

Your social security number

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

CAUTION

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.

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

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

☐ Yes ☐ No

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

☐ Yes ☐ No

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

☐ Yes ☐ No

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

☐ Yes ☐ No

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

Part II Additional Child Tax Credit Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **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.				1	38,618,584
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48				2	5,896,672
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit				3	32,721,912
4a	Earned income (see separate instructions)		4a	474,794,512		
b	Nontaxable combat pay (see separate instructions)	4b 2,801,515				
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result . . .		5	412,903,097		
6	Multiply the amount on line 5 by 15% (.15) and enter the result				6	61,936,022
	Next. Do you have 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 line 3 or line 6 on line 13. ☐ **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. Otherwise, go to line 7.					

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

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, 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-. **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.	8	535,141		
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). **1040NR filers:** Enter the amount from Form 1040NR, line 65.	10	1,429,668		
11	Subtract line 10 from line 9. If zero or less, enter -0-			11	503,199
12	Enter the **larger** of line 6 or line 11 . . . . **Next,** enter the **smaller** of line 3 or line 12 on line 13.			12	1,963,219

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**	13	20,533,173

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

Schedule 8812 (Form 1040A or 1040) 2012

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

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, 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-. **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.	8	521,505		
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). **1040NR filers:** Enter the amount from Form 1040NR, line 65.	10	7,080,370		
11	Subtract line 10 from line 9. If zero or less, enter -0-			11	611,486
12	Enter the **larger** of line 6 or line 11			12	4,194,947
	Next, enter the **smaller** of line 3 or line 12 on line 13.				

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**	13	27,717,367

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

Form **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

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

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

B Child's social security number

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

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

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	**1b**	2,261		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions			**2a**	28,540
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	25,570		
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			**4**	39,632
5	Base amount			**5**	
6	Subtract line 5 from line 4			**6**	15,621
	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)	**7**	.		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	**8**	.		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	**9**	11,156		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	6,061		
11	Add lines 9 and 10			**11**	11,229
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**	13,806

Part II 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? ☐ **No.** Enter $95 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	**15**	36,506

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

Form **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

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

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

B **Child's social security number**

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

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

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**	26,811
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	**1b**	1,188		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions			**2a**	73,106
b	Enter your child's qualified dividends included on line 2a. See the instructions	**2b**	53,514		
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**	
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)	**7**	.		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	**8**	.		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	**9**	15,954		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	**10**	4,473		
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

Part II 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**	35,731
15	**Tax.** Is the amount on line 14 less than $950? ☐ **No.** Enter $95 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below. . . .	**15**	3,573

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 10750J Form **8814** (2012)

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

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

2012

Attachment Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 194,563

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

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

Part II Related Party Exchange Information

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

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

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

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

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

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

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

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

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

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

2012

Attachment
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 194,563

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

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

Part II Related Party Exchange Information

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

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

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

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

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

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

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

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

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

For Paperwork Reduction Act Notice, see the instructions. Cat. No. 12311A Form **8824** (2012)

Form 8824 (2012) Page 2

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

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

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

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

12	Fair market value (FMV) of other property given up	12	1,801		
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 gain or (loss) in the same manner as if the exchange had been a sale			14	2,054
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)			15	9,897
16	FMV of like-kind property you received			16	168,867
17	Add lines 15 and 16			17	170,862
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15 (see instructions)			18	191,626
19	**Realized gain or (loss).** Subtract line 18 from line 17			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
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)			22	5,643
23	**Recognized gain.** Add lines 21 and 22			23	7,358
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	174,580
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	190,555

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

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

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ –

27 Description of divested property ▶

28 Description of replacement property ▶

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

Form **8824** (2012)

Form 8824 (2012) Page **2**

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

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

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

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

12	Fair market value (FMV) of other property given up	12	318,325		
13	Adjusted basis of other property given up	13	157,821		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale			14	160,504
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)			15	1,915,482
16	FMV of like-kind property you received			16	23,549,447
17	Add lines 15 and 16			17	25,464,929
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15 (see instructions)			18	16,264,283
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	9,200,646
20	Enter the smaller of line 15 or line 19, but not less than zero			20	1,351,074
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	35,882
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)			22	1,330,510
23	**Recognized gain.** Add lines 21 and 22			23	1,366,392
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	7,834,355
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	15,715,193

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

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

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ ______ – ______

27 Description of divested property ▶

28 Description of replacement property ▶

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

Form **8824** (2012)

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

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

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

OMB No. 1545-0074

2012

Attachment Sequence No. **176**

Name(s) of proprietor(s)

Total Forms Filed = 4,079,767

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)			1	3,784,394
2	Total area of home			2	3,789,670
3	Divide line 1 by line 2. Enter the result as a percentage			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	hr.		
5	Total hours available for use during the year (366 days x 24 hours) (see instructions)	5			
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶			7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home 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			
9	Casualty losses (see instructions)	9	6,939		16,596			
10	Deductible mortgage interest (see instructions)	10	84,358		2,124,269			
11	Real estate taxes (see instructions)	11	89,924		2,342,555			
12	Add lines 9, 10, and 11	12	108,237		2,535,842			
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	17	109,422		2,400,923			
18	Rent	18	62,310		783,356			
19	Repairs and maintenance	19	157,562		1,268,395			
20	Utilities	20	229,337		3,073,981			
21	Other expenses (see instructions)	21	168,021		923,783			
22	Add lines 16 through 21	22	424,612		3,307,593			
23	Multiply line 22, column (b) by line 7			23	3,300,838			
24	Carryover of operating expenses from 2011 Form 8829, line 42			24	903,431			
25	Add line 22, column (a), line 23, and line 24						25	3,633,017
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25						26	2,472,736
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15						27	2,420,390
28	Excess casualty losses (see instructions)			28	7,362			
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	Add lines 28 through 30						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	Add lines 14, 26, and 32						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	Value of land included on line 36	37	969,549
38	Basis of building. Subtract line 37 from line 36	38	1,673,053
39	Business basis of building. Multiply line 38 by line 7	39	1,666,490
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,702,209

Part IV Carryover of Unallowed Expenses to 2013

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,403,535
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	758,501

* 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)

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

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

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

OMB No. 1545-0074

2012

Attachment
Sequence No. 176

Name(s) of proprietor(s)

Total Forms Filed = 4,079,767

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)			1	1,294,560
2	Total area of home			2	7,974,133
3	Divide line 1 by line 2. Enter the result as a percentage			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	hr.		
5	Total hours available for use during the year (366 days x 24 hours) (see instructions)	5			
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶			7	%

Part II Figure Your Allowable Deduction

			(a) Direct expenses		(b) Indirect expenses		
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.						
9	Casualty losses (see instructions)	9	7,180		65,670		
10	Deductible mortgage interest (see instructions)	10	284,837		20,244,896		
11	Real estate taxes (see instructions)	11	115,931		8,853,538		
12	Add lines 9, 10, and 11	12	407,948		29,164,103		
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	Subtract line 14 from line 8. If zero or less, enter -0-					15	79,179,793
16	Excess mortgage interest (see instructions)	16	*		147,923		
17	Insurance	17	64,208		2,905,737		
18	Rent	18	353,944		9,701,817		
19	Repairs and maintenance	19	163,027		3,622,980		
20	Utilities	20	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			23	4,894,660		
24	Carryover of operating expenses from 2011 Form 8829, line 42			24	4,254,642		
25	Add line 22, column (a), line 23, and line 24					25	10,179,757
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	4,326,157
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	74,853,636
28	Excess casualty losses (see instructions)			28	40,844		
29	Depreciation of your home from line 41 below			29	1,335,185		
30	Carryover of excess casualty losses and depreciation from 2011 Form 8829, line 43			30	1,243,031		
31	Add lines 28 through 30					31	2,619,059
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	962,633
33	Add lines 14, 26, and 32					33	9,914,745
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	36,508
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

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	434,918,302
37	Value of land included on line 36	37	73,248,730
38	Basis of building. Subtract line 37 from line 36	38	361,669,572
39	Business basis of building. Multiply line 38 by line 7	39	49,471,294
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,335,185

Part IV Carryover of Unallowed Expenses to 2013

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	5,853,600
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,656,427

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13232M Form **8829** (2012)

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

Form **8834**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric and Electric Vehicle Credit

▶ **Attach to your tax return.**

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

OMB No. 1545-1374

2012

Attachment
Sequence No. **111**

Name(s) shown on return: Total Forms Filed = 3,350

Identifying number

Note.

- 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.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- 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.		**(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 Cost of the vehicle	**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 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)	**5**	%	%
6 Multiply line 4 by line 5	**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 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 corporations	**13**	0
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 1z	**14**	*

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	**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 Add columns (a) and (b) on line 18	**19**	1,955
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**	1,956
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	**22**	3,350
23 **Personal use part of 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 **c** on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions	**23**	1,955

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.

Form **8834**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric and Electric Vehicle Credit

▶ **Attach to your tax return.**

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

OMB No. 1545-1374

2012

Attachment
Sequence No. **111**

Name(s) shown on return: Total Forms Filed = 3,350

Identifying number

Note.

- 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.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- 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.		**(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 Cost of the vehicle	**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 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)	**5**	%	%
6 Multiply line 4 by line 5	**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 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 corporations	**13**	0
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 1z	**14**	*

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	**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 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
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	**22**	231,731
23 **Personal use part of 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 **c** on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions	**23**	4,871

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.

Form 8834 (2012) Page **2**

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	Credits that reduce regular tax before the qualified electric vehicle credit:					
a	Foreign tax credit	**26a**				
b	Personal credits from Form 1040 or 1040NR (see instructions)	**26b**	0			
c	American Samoa economic development credit (Form 5735)	**26c**	0			
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. • 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**	*	

Form **8834** (2012)

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

Form 8834 (2012) Page **2**

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	Credits that reduce regular tax before the qualified electric vehicle credit:				
a	Foreign tax credit	**26a**			
b	Personal credits from Form 1040 or 1040NR (see instructions)	**26b**	0		
c	American Samoa economic development credit (Form 5735)	**26c**	0		
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. • 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**	*

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

Form **8835**

Department of the Treasury
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: Total Forms Filed = 777

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	× 0.022	1	*
2	Phaseout adjustment (see instructions)	$ ×	2	0
3	Credit before reduction. Subtract line 2 from line 1		3	*
	Reduction for government grants, subsidized financing, and other credits:			
4	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)		4	0
5	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	Multiply line 3 by line 6		7	0
8	Subtract line 7 from line 3		8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	151
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions)		10	154
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f		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) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
13	Electricity produced at qualified facilities using:						
a	Wind	13a			*		
b	Closed-loop biomass	13b			0		
c	Geothermal	13c			0		
d	Solar	13d			0		
e	Add column (c) of lines 13a through 13d and enter here (see instructions)					13e	*

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
14	Electricity produced at qualified facilities using:						
a	Open-loop biomass	14a			0		
b	Small irrigation power	14b			0		
c	Landfill gas	14c			*		
d	Trash	14d			0		
e	Hydropower	14e			0		
f	Marine and hydrokinetic renewables	14f			0		
g	Add column (c) of lines 14a through 14f and enter here (see instructions)					14g	*

15	Add lines 13e and 14g		15	*
16	Phaseout adjustment (see instructions)	$ ×	16	0
17	Subtract line 16 from line 15		17	*
	Refined coal produced at a qualified refined coal production facility			
18	Tons produced and sold (see instructions)	× $6.475	18	*
19	Phaseout adjustment (see instructions)	$ ×	19	0
20	Subtract line 19 from line 18		20	*
21	Reserved		21	
	Indian coal produced at a qualified Indian coal production facility			
22	Tons produced and sold (see instructions)	× $2.267	22	0
23	Credit before reduction. Add lines 17, 20, 21, and 22		23	*

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 14954R Form **8835** (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)

Form **8835**
Department of the Treasury
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
Total Forms Filed = 777
Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions) . . .	× 0.022	1	*
2	Phaseout adjustment (see instructions)	$ ×	2	0
3	Credit before reduction. Subtract line 2 from line 1		3	*
	Reduction for government grants, subsidized financing, and other credits:			
4	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) . . .		4	0
5	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	Multiply line 3 by line 6		7	0
8	Subtract line 7 from line 3		8	*
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9	1,446
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions)		10	5,558
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f		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

	13 Electricity produced at qualified facilities using:		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Wind	13a			*		
b	Closed-loop biomass . . .	13b			0		
c	Geothermal	13c			0		
d	Solar	13d			0		
e	Add column (c) of lines 13a through 13d and enter here (see instructions)					13e	*

	14 Electricity produced at qualified facilities using:		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Open-loop biomass . . .	14a			0		
b	Small irrigation power . . .	14b			0		
c	Landfill gas	14c			*		
d	Trash	14d			0		
e	Hydropower	14e			0		
f	Marine and hydrokinetic renewables	14f			0		
g	Add column (c) of lines 14a through 14f and enter here (see instructions)					14g	*

15	Add lines 13e and 14g		15	*
16	Phaseout adjustment (see instructions)	$ ×	16	0
17	Subtract line 16 from line 15		17	*
	Refined coal produced at a qualified refined coal production facility			
18	Tons produced and sold (see instructions)	× $6.475	18	*
19	Phaseout adjustment (see instructions)	$ ×	19	0
20	Subtract line 19 from line 18		20	*
21	Reserved		21	
	Indian coal produced at a qualified Indian coal production facility			
22	Tons produced and sold (see instructions)	× $2.267	22	0
23	Credit before reduction. Add lines 17, 20, 21, and 22		23	*

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 14954R Form **8835** (2012)

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

Form 8835 (2012) 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
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, line 1f (see instructions)	**30**	764 763
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**	

Form **8835** (2012)

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

Form 8835 (2012) 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
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**	25,425 24,850
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**31**	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	**32**	

Form **8835** (2012)

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

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

▶ **Attach to Form 1040 or 1040NR.**
▶ **For information about Form 8839 and its separate instructions, see *www.irs.gov/form8839*.**

OMB No. 1545-0074
2012
Attachment
Sequence No. **38**

Name(s) shown on return	**Your social security number**
Total Forms Filed = 35,887	

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

1	(a) Child's name First	(a) Child's name Last	(b) Child's year of birth	Check if child was— (c) born **before 1995** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2012 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

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

Part II **Adoption Credit**

			Child 1	**Child 2**	**Child 3**
2	Maximum adoption credit per child	2			
3	Did you file Form 8839 for a prior year for the same child? ☐ **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	35,543	6,591	*
	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	35,543	6,591	*

7 Enter modified adjusted gross income (see instructions) 7

8 Is line 7 more than $189,710?
☐ **No.** Skip lines 8 and 9, and enter -0- on line 10.
☐ **Yes.** Subtract $189,710 from line 7 8

9 Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . 9 × .

			Child 1	**Child 2**	**Child 3**
10	Multiply each amount on line 6 by line 9	10			
11	Subtract line 10 from line 6	11	34,705	6,588	*

12 Add the amounts on line 11, then see the instructions for the amount of **Adoption Credit** to enter here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter **"8839"** in the space next to box **c** 12 32,787

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.

Form **8839**

Department of the Treasury
Internal Revenue Service (99)

Qualified Adoption Expenses

▶ **Attach to Form 1040 or 1040NR.**
▶ **For information about Form 8839 and its separate instructions, see *www.irs.gov/form8839*.**

OMB No. 1545-0074
2012
Attachment
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 35,887

Your social security number

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

1	(a) Child's name First	 Last	(b) Child's year of birth	Check if child was— (c) born **before 1995** and disabled	 (d) a child with special needs	 (e) a foreign child	(f) Child's identifying number	(g) Check if adoption became final in 2012 or earlier
Child 1				☐	☐	☐		☐
Child 2				☐	☐	☐		☐
Child 3				☐	☐	☐		☐

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

Part II **Adoption Credit**

			Child 1	Child 2	Child 3		
2	Maximum adoption credit per child	2					
3	Did you file Form 8839 for a prior year for the same child? ☐ **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 income (see instructions)			7			
8	Is line 7 more than $189,710? ☐ **No.** Skip lines 8 and 9, and enter -0- on line 10. ☐ **Yes.** Subtract $189,710 from line 7			8			
9	Divide line 8 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000					9	× .
10	Multiply each amount on line 6 by line 9	10					
11	Subtract line 10 from line 6	11	323,469	70,066	*		
12	Add the amounts on line 11, then see the instructions for the amount of **Adoption Credit** to enter here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter **"8839"** in the space next to box **c**					12	196,556

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.

Form 8839 (2012) Page **2**

Part III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
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 the amount to enter.	**14**					
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 income (from the worksheet in the instructions)	**19**					
20	Is line 19 more than $189,710? ☐ **No.** Skip lines 20 and 21, and enter -0- on line 22. ☐ **Yes.** Subtract $189,710 from line 19	**20**					
21	Divide line 20 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	**21**	× .				
22	Multiply each amount on line 18 by line 21	**22**					
23	**Excluded benefits.** Subtract line 22 from line 18	**23**					
24	Add the amounts on line 23					**24**	*
25	**Taxable benefits.** Is line 24 more than line 17? ☐ **No.** Subtract line 24 from line 17. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 17 from line 24. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 25. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. . .					**25**	*

TIP

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 III Employer-Provided Adoption Benefits

			Child 1	Child 2	Child 3		
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 the amount to enter.	**14**					
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**	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 income (from the worksheet in the instructions)		**19**				
20	Is line 19 more than $189,710? ☐ **No.** Skip lines 20 and 21, and enter -0- on line 22. ☐ **Yes.** Subtract $189,710 from line 19		**20**				
21	Divide line 20 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000			**21**	× .		
22	Multiply each amount on line 18 by line 21	**22**					
23	**Excluded benefits.** Subtract line 22 from line 18	**23**					
24	Add the amounts on line 23					**24**	*
25	**Taxable benefits.** Is line 24 more than line 17? ☐ **No.** Subtract line 24 from line 17. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." ☐ **Yes.** Subtract line 17 from line 24. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 25. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line. . .					**25**	*

TIP

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.

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

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**

Name(s) shown on return

Total Forms Filed = 21,924

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2012 only (see instructions)		
a	Qualified empowerment zone wages . . . . $ ________ × 20% (.20)	**1a**	358
b	Reserved	**1b**	0
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	**2**	
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	**4**	21,923
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	**6**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16145S Form **8844** (2012)

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

Form **8844**

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**

Name(s) shown on return: Total Forms Filed = 21,924

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2012 only (see instructions)			
a	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 and wages	**2**		
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	**3**		
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	**4**	54,199	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**5**		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	**6**		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16145S Form **8844** (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*

OMB No. 1545-1414
2012
Attachment
Sequence No. 98

Name(s) shown on return
Total Forms Filed = 23,860

Identifying number

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

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**	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. All others, report this amount on Form 3800, line 4f	**6**	23,699

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

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to your tax return.**

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

OMB No. 1545-1414

2012

Attachment
Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 23,860

Identifying number

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

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
2	Tips not subject to the credit provisions (see instructions)	**2**	49,538
3	Creditable tips. Subtract line 2 from line 1	**3**	486,156
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
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	**5**	97,625
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

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16148Z Form **8846** (2012)

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

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**

Name(s) shown on return: Total Forms Filed = 136,391

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

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I **Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2012 . . . . **1** 10,467		
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	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 II **Archer MSA Distributions**

6a	Total distributions you and your spouse received in 2012 from all Archer MSAs (see instructions) .	6a	25,944
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
c	Subtract line 6b from line 6a	6c	25,944
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	*

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2012 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see 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	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.

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

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

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**

Name(s) shown on return
Total Forms Filed = 136,391

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

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I **Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

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 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 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

Caution: *If line 2 is more than line 5, you may have to pay an additional tax (see instructions).*

Part II **Archer MSA Distributions**

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
c	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	*

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2012 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see 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	13b	*

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

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.

If more than one Section C is attached, check here . . . . ▶ ☐

14a Name of insured ▶ ______ **b** Social security number of insured ▶ ______

15 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 insurance policy covering the insured? . . . . . ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? . . . . . ☐ **Yes** ☐ **No**

Note: *If "Yes" and the **only** payments you received in 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.*

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked			**17**	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.*				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	48,278
19	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions)			**19**	*
20	Add lines 18 and 19			**20**	50,346
	Note: *If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.*				
21	Multiply $310 by the number of days in the LTC period	**21**	59,087		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22**	67,512		
23	Enter the **larger** of line 21 or line 22	**23**	79,451		
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	**24**	41,068		
	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
26	**Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount			**26**	*

Form **8853** (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)

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.

If more than one Section C is attached, check here . . . ▶ ☐

14a Name of insured ▶ ________ **b** Social security number of insured ▶ ________

15 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 insurance policy covering the insured? ☐ **Yes** ☐ **No**

16 Was the insured a terminally ill individual? ☐ **Yes** ☐ **No**

Note: *If "Yes" and the* ***only*** *payments you received in 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.*

17	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked			**17**	1,586,515
	Caution: ***Do not*** *use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a* ***qualified*** *LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.*				
18	Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts			**18**	1,328,227
19	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see instructions)			**19**	*
20	Add lines 18 and 19			**20**	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	Multiply $310 by the number of days in the LTC period	**21**	5,224,344		
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	**22**	2,458,483		
23	Enter the **larger** of line 21 or line 22	**23**	5,895,072		
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-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount			**26**	*

Form **8853** (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 **8863**

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

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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts 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: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	10,038,950
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **cannot** take the refundable American opportunity 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). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below	8	9,972,160

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)	9	10,038,950
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19	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	2,624,000
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	2,610,327
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, 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 (rounded 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 Worksheet (see instructions) ▶	18	2,610,327
19	**Nonrefundable education credits.** Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	10,079,053

Form **8863**

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

CAUTION

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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts 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 (rounded to 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 year **and** meet the conditions described in the instructions, you **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	22,142,087
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.			8	8,805,984

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)			9	13,336,103
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			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 (rounded to at least three places)			17	25,686,030
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	2,292,825
19	**Nonrefundable education credits.** Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	10,522,539

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863 Cat. No. 25379M Form **8863** (2012)

Form 8863 (2012) Page **2**

Name(s) shown on return | **Your social security number**

CAUTION ***Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.***

Part III Student and Educational Institution Information

See instructions.

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 from this institution for 2012? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2012? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No
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 student.	☐ No — Go to line 26.
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 *Tip* below and complete **either** lines 27-30 **or** line 31 for this student.

TIP *When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 do not complete line 31.*

			Student 1 Student 2	Student 3 Student 4
	American Opportunity Credit			
27	Adjusted qualified education expenses (see instructions). **Do not enter more than $4,000**	**27**	10,038,742 820,417	59,862 *
28	Subtract $2,000 from line 27. If zero or less enter -0-	**28**		
29	Multiply line 28 by 25% (.25)	**29**		
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 .	**30**	10,038,741 820,417	59,862 *
	Lifetime Learning Credit			
31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	2,621,000 70,921	0 0

Form **8863** (2012)

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

Form 8863 (2012) Page **2**

Name(s) shown on return

Your social security number

Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

CAUTION

Part III **Student and Educational Institution Information**
See instructions.

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 from this institution for 2012? ☐ Yes ☐ No	**(2)** Did the student receive Form 1098-T from this institution for 2012? ☐ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No	**(3)** Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No
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 student. ☐ No — Go to line 26.

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 *Tip* below and complete **either** lines 27-30 **or** line 31 for this student.

TIP *When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You* ***cannot*** *take the American opportunity credit and the lifetime learning credit for the* ***same student*** *in the same year. If you complete lines 27 through 30 do not complete line 31.*

			Student 1	Student 2	Student 3	Student 4
	American Opportunity Credit					
27	Adjusted qualified education expenses (see instructions). **Do not enter more than $4,000**	27	30,019,151	2,550,778	172,385	*
28	Subtract $2,000 from line 27. If zero or less enter -0-	28				
29	Multiply line 28 by 25% (.25)	29				
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	20,658,801	1,728,173	117,424	*
	Lifetime Learning Credit					
31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	16,087,865	180,239	0	0

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**

Department of the Treasury
Internal Revenue Service

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**

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 Column (b)
1	Biodiesel (other than agri-biodiesel)	1		$1.00	*
2	Agri-biodiesel	2		$1.00	*
3	Renewable diesel	3		$1.00	0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		$1.00	0
5	Agri-biodiesel included in a biodiesel mixture	5		$1.00	*
6	Renewable diesel included in a renewable diesel mixture	6		$1.00	0
7	Qualified agri-biodiesel production	7		$ .10	*
8	Add lines 1 through 7. Include this amount in your income for 2012 (see instructions)			8	*
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	3,725
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1l			10	4,025
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1l			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 agri-biodiesel, 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.

* 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)

Form **8864**

Department of the Treasury
Internal Revenue Service

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**

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 Column (b)
1	Biodiesel (other than agri-biodiesel)	1		$1.00	*
2	Agri-biodiesel	2		$1.00	*
3	Renewable diesel	3		$1.00	0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		$1.00	0
5	Agri-biodiesel included in a biodiesel mixture	5		$1.00	*
6	Renewable diesel included in a renewable diesel mixture	6		$1.00	0
7	Qualified agri-biodiesel production	7		$ .10	*
8	Add lines 1 through 7. Include this amount in your income for 2012 (see instructions)			8	*
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	12,319
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1l			10	12,736
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1l			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 agri-biodiesel, 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.

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

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

Attachment
Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 7,466,898

Your social security number

CAUTION

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	Traditional and Roth IRA contributions for 2012. **Do not** include rollover contributions	1	627,287	230,115
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions)	2	5,799,157	1,098,186
3	Add lines 1 and 2	3	6,198,698	1,266,182
4	Certain distributions received **after** 2009 and **before** the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	262,906	121,361
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	6,186,913	1,257,832
6	In each column, enter the **smaller** of line 5 or $2,000	6	6,186,913	1,257,832
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit	7		7,043,793
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	7,043,793	

9 Enter the applicable decimal amount shown below:

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$17,250	.5	.5	.5
$17,250	$18,750	.5	.5	.2
$18,750	$25,875	.5	.5	.1
$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
$43,125	$57,500	.1	.0	.0
$57,500	---	.0	.0	.0

Note: *If line 9 is zero, **stop;** you cannot take this credit.*

9		9		7,026,798 X .
10	Multiply line 7 by line 9	10		7,026,798
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44	11	6,981,037	
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 45 and 46.	12	1,068,872	
13	Subtract line 12 from line 11. If zero, **stop;** you cannot take this credit	13		6,942,808
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	14		6,925,814

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 33394D Form **8880** (2012)

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

Attachment
Sequence No. **54**

Name(s) shown on return

Total Forms Filed = 7,466,898

Your social security number

CAUTION

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	Traditional and Roth IRA contributions for 2012. **Do not** include rollover contributions	1	1,886,363		772,614
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions)	2	8,181,706		1,943,652
3	Add lines 1 and 2	3	10,068,069		2,716,266
4	Certain distributions received **after** 2009 and **before** the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	537,035		391,006
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	9,818,459		2,568,022
6	In each column, enter the **smaller** of line 5 or $2,000	6	6,761,887		1,510,020
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit			7	8,271,907
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	232,057,577		
9	Enter the applicable decimal amount shown below:			9	X .

If line 8 is—		**And your filing status is—**		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$17,250	.5	.5	.5
$17,250	$18,750	.5	.5	.2
$18,750	$25,875	.5	.5	.1
$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
$43,125	$57,500	.1	.0	.0
$57,500	---	.0	.0	.0

Note: *If line 9 is zero, **stop;** you cannot take this credit.*

10	Multiply line 7 by line 9			10	1,476,575
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44	11	11,692,204		
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 45 and 46.	12	749,821		
13	Subtract line 12 from line 11. If zero, **stop;** you cannot 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			14	1,202,908

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 33394D Form **8880** (2012)

Form **8885**

Department of the Treasury
Internal Revenue Service

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

2012

Attachment Sequence No. **134**

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

Before 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 someone else's 2012 tax return.*

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

1 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 a divorce.
- You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury–HCTC."
- You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
- You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under federal, state, or local authority.
- Your employer **did not** pay 50% or more of the cost of coverage.
- You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January	☐ February	☐ March	☐ April	☐ May	☐ June
☐ July	☐ August	☐ September	☐ October	☐ November	☐ December

Part II Health Coverage Tax Credit

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	10,747
	CAUTION *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	10,747
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	11,754

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 34641D Form **8885** (2012)

Form **8885**

Department of the Treasury
Internal Revenue Service

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

2012

Attachment
Sequence No. **134**

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

Before 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 someone else's 2012 tax return.*

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

1 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 a divorce.
- You and/or your family member(s) were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury–HCTC."
- You were **not** enrolled in Medicare Part A, B, or C, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
- You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under federal, state, or local authority.
- Your employer **did not** pay 50% or more of the cost of coverage.
- You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January	☐ February	☐ March	☐ April	☐ May	☐ June
☐ July	☐ August	☐ September	☐ October	☐ November	☐ December

Part II Health Coverage Tax Credit

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
	CAUTION *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 Form **8885** (2012)

Form **8889**

Department of the Treasury
Internal Revenue Service

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**

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.

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2012 (see instructions) . . . ▶ ☐ Self-only ☐ Family		
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	1,124,361
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	4,194,066
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	14,918
5	Subtract line 4 from line 3. If zero or less, enter -0- . . .	5	4,194,053
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	4,084,630
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	458,671
8	Add lines 6 and 7 . . .	8	4,088,499
9	Employer contributions made to your HSAs for 2012 . . . **9** 3,560,308		
10	Qualified HSA funding distributions . . . **10** 30,851		
11	Add lines 9 and 10 . . .	11	3,569,133
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 1040NR, line 25 . . .	13	1,083,379
	Caution: *If line 2 is more than line 13, you may have to pay an additional tax (see instructions).*		

Part II **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2012 from all HSAs (see instructions) . . .	14a	3,775,189
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions) . . .	14b	60,895
c	Subtract line 14b from line 14a . . .	14c	3,747,861
15	Unreimbursed qualified medical expenses (see instructions) . . .	15	3,597,131
16	**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 line next to line 21, enter "HSA" and the amount . . .	16	209,043
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	188,188

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37621P Form **8889** (2012)

Form **8889**
Department of the Treasury
Internal Revenue Service

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**

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.

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2012 (see instructions) . . . ▶			☐ Self-only	☐ Family
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		
10	Qualified HSA funding distributions . . .	10	68,012		
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 II **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 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) . . .	14b	99,566
c	Subtract line 14b from line 14a . . .	14c	8,513,108
15	Unreimbursed qualified medical expenses (see instructions) . . .	15	8,275,749
16	**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 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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37621P Form **8889** (2012)

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

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	*	

* 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)

Form 8889 (2012) Page **2**

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

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, Number of returns filed for selected lines

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

Domestic Production Activities Deduction

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

OMB No. 1545-1984
Attachment Sequence No. **143**

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

Identifying number

	Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		**(a)** Oil-related production activities		**(b)** All activities
1	Domestic production gross receipts (DPGR)	1	104,175		457,168
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	71,472		303,541
3	Enter deductions and losses allocable to DPGR (see instructions)	3	81,687		343,975
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	5,729		71,670
5	Add lines 2 through 4	5	96,841		438,530
6	Subtract line 5 from line 1	6	88,618		406,806
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	16,206		310,266
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8			
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9			
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	81,882		
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			617,121
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)			11	615,995
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22			12	607,449
13	Enter 9% of line 12			13	602,432
14a	Enter the smaller of line 10a or line 12	14a	64,460		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%			14b	62,430
15	Subtract line 14b from line 13			15	602,419
16	Form W-2 wages (see instructions)			16	291,675
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			17	274,164
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20			18	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)			19	
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18			20	543,037
21	Form W-2 wage limitation. Enter 50% of line 20			21	543,037
22	Enter the smaller of line 15 or line 21.			22	541,605
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			23	143,265
24	Expanded affiliated group allocation (see instructions)			24	*
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return			25	659,389

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2010)

* 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)

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

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment
Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 825,399

Identifying number

	Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.		**(a)** Oil-related production activities	**(b)** All activities
1	Domestic production gross receipts (DPGR)	1	33,140,682	1,060,608,919
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	20,314,311	719,660,361
3	Enter deductions and losses allocable to DPGR (see instructions)	3	24,155,805	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	4	572,619	56,465,763
5	Add lines 2 through 4	5	45,042,735	985,722,140
6	Subtract line 5 from line 1	6	-11,902,053	74,886,779
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	2,493,391	60,491,919
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	7,704,434	
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 domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	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, and enter -0- on line 22	12		123,750,115
13	Enter 9% of line 12	13		11,137,311
14a	Enter the smaller of line 10a or line 12	14a	5,507,110	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		165,214
15	Subtract line 14b from line 13	15		10,971,697
16	Form W-2 wages (see instructions)	16		152,989,554
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		94,435,649
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18		
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19		
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20		247,425,203
21	Form W-2 wage limitation. Enter 50% of line 20	21		123,712,727
22	Enter the smaller of line 15 or line 21.	22		10,235,029
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		902,242
24	Expanded affiliated group allocation (see instructions)	24		*
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25		11,144,385

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2010)

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

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**

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

OMB No. 1545-1998

2012

Attachment
Sequence No. **152**

Name(s) shown on return: Total Forms Filed = 7,286

Identifying number

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.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.		**(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 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	7,285	*

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

12 Business/investment use percentage (see instructions)	12	%	%
13 Multiply line 11 by line 12	13		
14 Add columns (a) and (b) on line 13	14	*	
15 Alternative motor vehicle credit from partnerships and S corporations	15	0	
16 **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	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	17		
18 Add columns (a) and (b) on line 17	18	7,245	
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19		
20 Personal credits from Form 1040 or 1040NR (see instructions)	20	1,747	
21 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	21	7,282	
22 **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 the space next to that box. If line 21 is smaller than line 18, see instructions	22	7,241	

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.

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**

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

OMB No. 1545-1998

2012

Attachment
Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 7,286

Identifying number

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.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.			**(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	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 investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

12	Business/investment use percentage (see instructions)	12	%	%
13	Multiply line 11 by line 12	13		
14	Add columns (a) and (b) on line 13	14	*	
15	Alternative motor vehicle credit from partnerships and S corporations	15	0	
16	**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	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	17		
18	Add columns (a) and (b) on line 17	18	22,103	
19	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19		
20	Personal credits from Form 1040 or 1040NR (see instructions)	20	623	
21	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	21	188,262	
22	**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 the space next to that box. If line 21 is smaller than line 18, see instructions	22	20,177	

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.

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

Form **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: Total Forms Filed = 10,222

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see **What's New** in the instructions)	1	7,848

Part II Credit for Business/Investment Use Part of Refueling Property

2	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	Maximum business/investment use part of credit (see instructions)	6	4,068
7	Enter the **smaller** of line 5 or line 6.	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, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	4,089

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the **smaller** of line 11 or line 12	13	8,108
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax 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: 0		
d	Add lines 15a through 15c	15d	2,278
16	Net regular tax. Subtract line 15d from line 14. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9	16	9,221
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	2,866
18	Subtract line 17 from line 16. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9	18	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 than line 13, see instructions	19	8,104

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37721Q Form **8911** (2012)

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

Form **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

Total Forms Filed = 10,222

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see **What's New** in the instructions)	1	51,687

Part II Credit for Business/Investment Use Part of Refueling Property

2	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	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	92,440
7	Enter the **smaller** of line 5 or line 6.	7	7,203
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, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	7,274

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9			10	
11	Multiply line 10 by 30% (.30)			11	
12	Maximum personal use part of credit (see instructions)			12	
13	Enter the **smaller** of line 11 or line 12			13	8,470
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.			14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:				
a	Foreign tax 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	0		
d	Add lines 15a through 15c			15d	4,343
16	Net regular tax. Subtract line 15d from line 14. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9			16	240,335
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.			17	195,541
18	Subtract line 17 from line 16. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9			18	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 than line 13, see instructions			19	8,183

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37721Q Form **8911** (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 **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
2012
Attachment Sequence No. **60**

Name(s) shown on return: Total Forms Filed = 2,125,059

Your social security number

CAUTION *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 tax return) First name	Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Adjusted qualified expenses (see 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 enter the total	**2**	2,117,932
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15 ... **3**		
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or** • Form 1040A, lines 16 through 18 ... **4**		
5	Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees	**5**	2,117,099
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970, chapter 6, to figure the amount to enter on line 5.		
6	**Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)? ☐ **Yes.** Enter the smaller of line 2, or $2,000. ☐ **No.** Enter the smaller of line 2, or $4,000. **Also enter** this amount on Form 1040, line 34, or Form 1040A, line 19.	**6**	2,111,597

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.

TIP *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.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37728P Form **8917** (2012)

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

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

2012

Attachment
Sequence No. **60**

Name(s) shown on return

Total Forms Filed = 2,125,059

Your social security number

CAUTION *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 tax return) First name	Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Adjusted qualified expenses (see instructions)	
		Student 1		11,353,052	
		Student 2		242,247	
		Student 3 Student 4		21,250	*

2	Add the amounts on line 1, column (c), and enter the total			2	11,628,047
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3			
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, **or** • Form 1040A, lines 16 through 18.	4			
5	Subtract line 4 from line 3.* If the result is more than $80,000 ($160,000 if married filing jointly), **stop**; you cannot take the deduction for tuition and fees			5	123,454,739
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970, chapter 6, to figure the amount to enter on line 5.				
6	**Tuition and fees deduction.** Is the amount on line 5 more than $65,000 ($130,000 if married filing jointly)? ☐ **Yes.** Enter the smaller of line 2, or $2,000. ☐ **No.** Enter the smaller of line 2, or $4,000. . . . . **Also enter** this amount on Form 1040, line 34, or Form 1040A, line 19.			6	4,682,853

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.

TIP *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.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37728P Form **8917** (2012)

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

Form **8936**

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**

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 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.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions)	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (.10)	9		
10 Maximum credit per vehicle	10	2,500 00	2,500 00
11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10	11		

12 Add columns (a) and (b) on line 11	12	1,215
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	13	305
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 1y	14	1,520

Part III Credit for Personal Use Part of Vehicle

15 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15		
16 Multiply line 15 by 10% (.10)	16		
17 Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	17		

Form **8936**

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**

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 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.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions)	**4**		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	**5**	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	**6**		
7 Section 179 expense deduction (see instructions)	**7**		
8 Subtract line 7 from line 6	**8**		
9 Multiply line 8 by 10% (.10)	**9**		
10 Maximum credit per vehicle	**10**	2,500 00	2,500 00
11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10	**11**		

12 Add columns (a) and (b) on line 11	**12**	7,736
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	**13**	7,346
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 1y	**14**	15,082

Part III Credit for Personal Use Part of Vehicle

15 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	**15**		
16 Multiply line 15 by 10% (.10)	**16**		
17 Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	**17**		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37751E Form **8936** (2012)

Form 8936 (2012) Page **2**

Part III **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	**18**		

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	Subtract line 21 from line 20	**22**	26,747
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter “8936” in the space next to that box. If line 22 is smaller than line 19, see instructions	**23**	25,061

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

Form 8936 (2012) Page **2**

Part III **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	**18**		
19	Add columns (a) and (b) on line 18	**19**	177,398	
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**	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 or line 22 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter “8936” in the space next to that box. If line 22 is smaller than line 19, see instructions	**23**	139,027	

Form **8936** (2012)

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

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ **Attach to your tax return.**

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

OMB No. 1545-2198

2012

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) • All other small employers, multiply line 6 by 35% (.35)	**7**	24,858
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	**8**	24,858
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	**9**	24,797
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	**10**	*
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 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, 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)	**19**	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	**20**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37757S Form **8941** (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)

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ Attach to your tax return.

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

OMB No. 1545-2198

2012

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**	315,869
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**	444,975
6	Enter the **smaller** of line 4 or line 5	**6**	283,301
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	**7**	99,150
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	**8**	94,516
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	**9**	57,041
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	**10**	*
11	Subtract line 10 from line 4. If zero or less, enter -0-	**11**	315,792
12	Enter the **smaller** of line 9 or line 11	**12**	57,041
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	**13**	
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, cooperatives, estates, and trusts (see instructions)	**15**	53,729
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**	110,770
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**17**	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	**18**	
19	Enter the amount you paid in 2012 for taxes considered payroll taxes for purposes of this credit (see instructions)	**19**	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	**20**	

For 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.

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