



Statistics of Income

Individual Income Tax Returns Line Item Estimates

2014

The background of the page features a graphic composed of several overlapping green circles of varying sizes. Inside these circles are white icons representing people and a white outline of a 1040 tax form with the number '1040' printed on it.

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Department
of the
Treasury
Internal
Revenue
Service

Individual Income Tax Returns Line Item Estimates, 2014

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This 2014 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 2014 Individual SOI Complete Report weighted file. The estimates presented here are based on returns filed in Processing Year 2015 that were sampled statistically and then weighted to estimate the entire 2014 Tax Year.

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

2014 Complete Report estimates:

148,606,579	Total, all individual returns filed
84,921,477	1040 returns
40,466,308	1040A returns
23,218,794	1040EZ returns

Estimates of returns filed electronically:

128,118,903	Total, all individual returns filed
70,440,578	1040 returns
37,206,180	1040A returns
20,472,145	1040EZ returns

Suggested Citation

*Statistics of Income—2014
Individual Income Tax Returns
Line Item Estimates
Internal Revenue Service
Washington, D.C.*

Contents

	Page		Page
2014 Totals for Forms and Schedules.....	7	Schedule EIC, Earned Income Credit	
Limitations and Guidelines.....	9	Returns.....	50
Description of the Sample.....	11	Amounts.....	51
Line Item Estimates, by Individual Income Tax Form and Schedule.....	13	Schedule F, Profit or Loss From Farming	
All Returns filed		Returns.....	52
Returns.....	14	Amounts.....	53
Amounts.....	15	Schedule R, Credit for the Elderly or the Disabled	
Form 1040 only		Returns.....	56
Returns.....	18	Amounts.....	57
Amounts.....	19	Schedule SE, Self-Employment Tax	
Electronically filed returns		Returns.....	60
Returns.....	22	Amounts.....	61
Amounts.....	23	Schedule 8812, Child Tax Credit	
Form 1040A		Returns.....	64
Returns.....	26	Amounts.....	65
Amounts.....	27	Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	
Form 1040EZ		Returns.....	68
Returns.....	30	Amounts.....	69
Amounts.....	31	Form 2106, Employee Business Expenses	
Schedule A, Itemized Deductions		Returns.....	70
Returns.....	32	Amounts.....	71
Amounts.....	33	Form 2106-EZ, Unreimbursed Employee Business Expenses	
Schedule B, Interest and Ordinary Dividends		Returns.....	74
Returns.....	34	Amounts.....	75
Amounts.....	35	Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains	
Schedule C, Profit or Loss From Business (Sole Proprietorship)		Returns.....	76
Returns.....	36	Amounts.....	77
Amounts.....	37	Form 2441, Child and Dependent Care Expenses	
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)		Returns.....	78
Returns.....	40	Amounts.....	79
Amounts.....	41	Form 3468, Investment Credit	
Schedule D, Capital Gains and Losses		Returns.....	82
Returns.....	42	Amounts.....	83
Amounts.....	43	Form 3800, General Business Credit	
Schedule E, Supplemental Income and Loss		Returns.....	88
Returns.....	46	Amounts.....	89
Amounts.....	47		

Page	Page
Form 3903, Moving Expenses Returns 94 Amounts 95	Form 6781, Gains and Losses From Section 1256 Contracts and Straddles Returns 142 Amounts 143
Form 4136, Credit for Federal Tax Paid on Fuels Returns 96 Amounts 97	Form 8283, Noncash Charitable Contributions Returns 144 Amounts 145
Form 4562, Depreciation and Amortization (Including Information on Listed Property) Returns 104 Amounts 105	Form 8396, Mortgage Interest Credit Returns 148 Amounts 149
Form 4684, Casualties and Thefts Returns 108 Amounts 109	Form 8582, Passive Activity Loss Limitations Returns 150 Amounts 151
Form 4797, Sales of Business Property Returns 114 Amounts 115	Form 8586, Low-Income Housing Credit Returns 152 Amounts 153
Form 4835, Farm Rental Income and Expenses Returns 118 Amounts 119	Form 8606, Nondeductible IRAs Returns 154 Amounts 155
Form 4952, Investment Interest Expense Deduction Returns 120 Amounts 121	Form 8615, Tax for Certain Children Who Have Unearned Income Returns 158 Amounts 159
Form 4972, Tax on Lump-Sum Distributions Returns 122 Amounts 123	Form 8801, Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts Returns 160 Amounts 161
Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts Returns 124 Amounts 125	Form 8814, Parents' Election To Report Child's Interest and Dividends Returns 166 Amounts 167
Form 5405, Repayment of the First-Time Homebuyer Credit Returns 128 Amounts 129	Form 8824, Like-Kind Exchanges Returns 168 Amounts 169
Form 5695, Residential Energy Credits Returns 130 Amounts 131	Form 8829, Expenses for Business Use of Your Home Returns 172 Amounts 173
Form 5884, Work Opportunity Credit Returns 134 Amounts 135	Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit Returns 174 Amounts 175
Form 6251, Alternative Minimum Tax—Individuals Returns 136 Amounts 137	Form 8839, Qualified Adoption Expenses Returns 178 Amounts 179
Form 6252, Installment Sale Income Returns 140 Amounts 141	

Contents**Individual Income Tax Returns
Line Item Estimates, 2014**

Page	Page
Form 8844, Empowerment Zone Employment Credit Returns 182	Form 8911, Alternative Fuel Vehicle Refueling Property Credit Returns 206
Amounts 183	Amounts 207
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips Returns 184	Form 8917, Tuition and Fees Deduction Returns 208
Amounts 185	Amounts 209
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts Returns 186	Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit Returns 210
Amounts 187	Amounts 211
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits) Returns 190	Form 8941, Credit for Small Employer Health Insurance Premiums Returns 214
Amounts 191	Amounts 215
Form 8864, Biodiesel and Renewable Diesel Fuels Credit Returns 194	Form 8959, Additional Medicare Tax Returns 216
Amounts 195	Amounts 217
Form 8880, Credit for Qualified Retirement Savings Contributions Returns 196	Form 8960, Net Investment Income Tax—Individuals, Estates, Trusts Returns 218
Amounts 197	Amounts 219
Form 8889, Health Savings Accounts (HSAs) Returns 198	Form 8962, Premium Tax Credit (PTC) Returns 220
Amounts 199	Amounts 221
Form 8903, Domestic Production Activities Deduction Returns 202	Form 8965, Health Coverage Exemption Returns 224
Amounts 203	
Form 8910, Alternative Motor Vehicle Credit Returns 204	
Amounts 205	

Totals for Forms and Schedules

Line Item Estimates Totals for Tax Year 2014

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 2014

	Total	Electronically Filed
All returns filed	148,606,578	128,118,903
Form 1040	84,921,477	70,440,578
Form 1040A	40,466,308	37,206,180
Form 1040EZ	23,218,794	20,472,145
Schedule A, Itemized Deductions	44,448,944	38,698,492
Schedule B, Interest and Ordinary Dividends	20,950,027	17,912,455
Schedule C, Profit or Loss From Business (Sole Proprietorship)	27,561,902	22,961,226
Schedule C-EZ, Net Profit From Business (Sole Proprietorship)	4,995,648	4,152,547
Schedule D, Capital Gains and Losses	20,745,341	17,913,276
Schedule E, Supplemental Income and Loss	19,703,333	17,005,579
Schedule EIC, Earned Income Credit	21,153,624	19,788,797
Schedule F, Profit or Loss From Farming	1,865,145	1,650,285
Schedule R, Credit for the Elderly or the Disabled	77,674	57,946
Schedule SE, Self-Employment Tax	20,674,561	17,233,146
Schedule 8812, Child Tax Credit	20,544,118	18,802,215
Form 982, Reduction of Tax Attributes Due To Discharge of Indebtedness and Section 1082 Basis Adjustment)	347,146	264,085
Form 2106, Employee Business Expenses	9,006,368	7,904,643
Form 2106-EZ, Unreimbursed Employee Business Expenses	4,438,086	3,909,893
Form 2439, Undistributed Long-Term Capital Gains	10,649	9,399
Form 2441, Child and Dependent Care Expenses	7,117,927	6,625,883
Form 3468, Investment Credit	13,760	10,915
Form 3800, General Business Credit	585,839	508,332
Form 3903, Moving Expenses	1,158,605	1,052,977
Form 4136, Credit for Federal Tax Paid on Fuels	353,397	316,988
Form 4562, Depreciation and Amortization	12,165,174	10,720,708
Form 4684, Casualties and Thefts	257,166	222,864
Form 4797, Sales of Business Property	3,452,543	3,032,570
Form 4835, Farm Rental Income and Expenses	532,809	467,106
Form 4952, Investment Interest Expense Deduction	1,970,856	1,701,212
Form 4972, Tax on Lump-Sum Distributions	11,296	9,917
Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	2,510,510	2,232,438
Form 5405, Repayment of the First-Time Homebuyer Credit	220,460	195,168
Form 5695, Residential Energy Credits	2,842,889	2,559,060
Form 5884, Work Opportunity Credit	27,403	20,696
Form 6251, Alternative Minimum Tax—Individuals	10,019,222	8,809,128
Form 6252, Installment Sale Income	606,385	533,722
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles	499,436	423,246
Form 8283, Noncash Charitable Contributions	8,001,429	7,052,203
Form 8396, Mortgage Interest Credit	70,971	66,354

Totals for Forms and Schedules from Line Item Estimates for Tax Year 2014—Continued

Form 8582, Passive Activity Loss Limitations	7,398,225	6,455,290
Form 8586, Low-Income Housing Credit	17,775	15,675
Form 8606, Nondeductible IRAs	2,309,701	2,012,478
Form 8615, Tax for Certain Children Who Have Unearned Income	443,080	387,379
Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	1,141,113	1,003,269
Form 8814, Parents' Election To Report Child's Interest and Dividends	157,579	133,372
Form 8824, Like-Kind Exchanges	249,366	222,077
Form 8829, Expenses for Business Use of Your Home	3,184,232	2,739,298
Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit	894	800
Form 8839, Qualified Adoption Expenses	84,529	72,874
Form 8844, Empowerment Zone Employment Credit	15,494	13,985
Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	20,731	15,207
Form 8853, Archer MSAs and Long-Term Care Insurance Contracts	161,856	132,018
Form 8863, Education Credits (American Opportunity & Lifetime Learning Credits)	12,633,194	11,650,452
Form 8864, Biodiesel and Renewable Diesel Fuels Credit	3,532	3,117
Form 8880, Credit for Qualified Retirement Savings Contributions	8,433,270	7,809,674
Form 8889, Health Savings Accounts (HSAs)	7,818,485	7,098,064
Form 8903, Domestic Production Activities Deduction	892,103	805,136
Form 8910, Alternative Motor Vehicle Credit	3,011	2,850
Form 8911, Alternative Fuel Vehicle Refueling Property Credit	7,888	5,789
Form 8917, Tuition and Fees Deduction	1,752,785	1,535,536
Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit	49,618	41,214
Form 8941, Credit for Small Employer Health Insurance Premiums	6,217	4,947
Form 8959, Additional Medicare Tax	3,834,490	3,409,841
Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts	3,642,976	3,166,504
Form 8962, Premium Tax Credit (PTC)	3,620,042	3,206,357
Form 8965, Health Coverage Exemptions	13,348,371	12,006,001

Limitations and Guidelines for 2014 Line Item Estimates

Since SOI obtained the line counts used in this package from the Tax Year 2014 Individual SOI Complete Report File, they are subject to the same data limitations as the data included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts are estimates based on samples, and should not be mistaken for actual counts of the entire filing population. While most forms and items are present often enough to provide accurate estimates, some less popular items should be used with a high degree of caution. SOI removed all line items with a sample count of fewer than 10.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95-percent confidence intervals for selected Form 1040 items. (For example, the population value of number of returns for salaries and wages, with 95-percent confidence, is between 122,868,978 and 123,410,794.) These confidence intervals correspond to the estimates for all individual income tax returns filed for Tax Year 2014.

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

Item	Line number on 1040	95% confidence interval	
Salaries and wages	7	(122,868,978	123,410,794)
Taxable interest	8a	(43,039,656	43,629,002)
Tax-exempt interest	8b	(5,685,944	5,913,288)
Ordinary dividends	9a	(27,408,346	27,895,016)
State income tax refunds	10	(20,563,198	21,020,620)
Alimony received	11	(395,182	475,838)
Capital gain distributions	13 (margin write-in)	(3,960,220	4,195,094)
Total taxable IRA distributions	15b	(13,451,628	13,855,778)
Total pension and annuities	16a	(30,387,226	30,939,164)
Taxable pension and annuities	16b	(27,873,383	28,413,739)
Unemployment compensation	19	(7,288,938	7,613,818)
Social security benefits	20a	(27,138,444	27,664,552)
Taxable social security benefits	20b	(18,794,264	19,243,104)
Net operating loss	21 (margin write-in)	(1,150,989	1,251,911)
Educator expenses	23	(3,651,831	3,883,933)
Moving expenses	26	(1,064,423	1,192,145)
Deductible part of self-employment tax	27	(19,196,684	19,506,308)
Payments to a Keogh plan	28	(950,530	1,028,504)
Self-employed health insurance deduction	29	(4,086,399	4,283,939)
Penalty on early withdrawal of savings	30	(565,142	658,110)
Alimony paid	31a	(565,171	650,773)
IRA deduction	32	(2,611,800	2,803,502)
Student loan interest deduction	33	(11,877,813	12,288,643)
Tuition and fees deduction	34	(1,665,547	1,829,097)
Total adjustments	36	(38,110,371	38,663,141)
Adjusted gross income (amount in thousands)	37	(9,753,447,548	9,788,623,276)

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

Item	Line number on 1040	95% confidence interval	
Basic standard deduction	40	(102,307,454	102,881,984)
Additional standard deduction	40 (margin write in)	(14,590,775	15,029,149)
Total itemized deductions	40	(43,692,499	44,341,308)
Exemptions	42	(289,482,672	291,341,308)
Taxable income	43	(112,364,719	112,950,539)
Alternative minimum tax	45	(4,218,593	4,338,655)
Income tax before credits	47	(111,678,258	112,260,498)

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

Form 4972

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.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2015.

All returns processed during 2015 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information or frivolous or fraudulent income information when recognized, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2014. While most of the returns processed during Calendar Year 2015 were for Tax Year 2014, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2013 and 2014.

Sample Design and Selection

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

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

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

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2015 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the Social Security number, or if their five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

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

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

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

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

Method of Estimation

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

Line Item Estimates, by Individual Income Tax Form and Schedule for Tax Year 2014

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.

2014 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
U.S. Individual Income Tax Return

(99)

2014

OMB No. 1545-0074

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

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

Your first name and initial

Last name

Total of all returns filed = 148,606,578**Electronically Filed Returns = 128,118,903**

Your social security number

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

Last name

1040 = 84,921,477

Spouse's social security number

1040A = 40,466,308Apt. no.  Make sure the SSN(s) above and on line 6c are correct.

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

Presidential Election Campaign

1040EZ = 23,218,794**Y = * 3,488,816 Y = ** 5,838,671**

Foreign country name

Foreign province/state/county

Foreign postal code

Jointly, want to go to this form. Checking a box below will not change your tax or refund.

 You Spouse**Filing Status****69,579,590 1** Single**22,077,498 1** 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. ►**53,924,864 2** Married filing jointly (even if only one had income)**Check only one box. 3** Married filing separately. Enter spouse's SSN above and full name here. ►**75,256** Qualifying widow(er) with dependent child**Exemptions**

6a	<input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.	139,559,722
b	<input type="checkbox"/> Spouse	53,935,595

Boxes checked Ret. = 139,559,722
on 6a an Exempt. = 193,495,318
No. of children**on 6c who: Ret. = 47,237,726****• lived with Exempt. = 83,277,337****• did not live with****you due to divorce or separation Ret. = 383,809****(see instruc Exempt. = 457,622**

c Dependents:	(2) Dep social sec	Number of Returns	ende	Number of Exempt. =	child under age 17 for child tax credit instructions)
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(1) First name	Last name				
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CHILDREN AT HOME		47,237,726		83,277,337	35,620,113
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CHILDREN AWAY FROM HOME		383,809		457,622	22,675,183
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PARENTS		2,819,947		3,374,566	8,358,392
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OTHER DEPENDENTS		6,834,043		9,807,148	2,355,465
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d Total number of exemptions claimed	Returns = See 6a	Exemptions = 290,411,990			
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Dependents on 6c not entered above**Add numbers on lines above ►****Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	123,139,886
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8a	Taxable interest. Attach Schedule B if required	8a	43,334,329
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b	Tax-exempt interest. Do not include on line 8a	8b	5,799,616
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9a	Ordinary dividends. Attach Schedule B if required	9a	27,651,681
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b	Qualified dividends	9b	25,702,423
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10	Taxable refunds, credits, or offsets of state and local income taxes	10	20,791,909
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11	Alimony received	11	435,510
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12	Business income or (loss). Attach Schedule C or C-EZ	12	24,073,449
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13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ►	13	20,189,886
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14	Other gains or (losses). Attach Form 4797	14	2,288,854
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15	IRA contributions	15a	14,381,491	b	Taxable amount
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16a	Pensions and annuities	16a	30,663,195	b	Taxable amount
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17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	17,519,383
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18	Farm income or (loss). Attach Schedule F	18	1,784,483
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19	Unemployment compensation	19	7,451,378
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20a	Social security benefits	20a	27,401,498	b	Taxable amount
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21	Other income. List type and amount	21	6,377,417
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22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ►	22	148,100,814
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Adjusted**Gross****Income**

23	Educator expenses	23	3,767,882
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24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	152,356
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25	Health savings account deduction. Attach Form 8889	25	1,361,357
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26	Moving expenses. Attach Form 3903	26	1,128,284
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27	Deductible part of self-employment tax. Attach Schedule SE	27	19,351,496
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28	Self-employed SEP, SIMPLE, and qualified plans	28	989,517
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29	Self-employed health insurance deduction	29	4,185,169
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30	Penalty on early withdrawal of savings	30	611,626
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31a	Alimony paid	b	Recipient's SSN ►
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32	IRA deduction	32	2,707,651
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33	Student loan interest deduction	33	12,083,228
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34	Tuition and fees. Attach Form 8917	34	1,747,322
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35	Domestic production activities deduction. Attach Form 8903	35	698,915
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36	Add lines 23 through 35	36	38,386,756
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37	Subtract line 36 from line 22. This is your adjusted gross income	37	148,114,497
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21. Net oper. loss= 1,201,450**21. Stock options= 3,081****21. Cancel. of debt= 740,343****21. For. earn. inc. ex= 453,226****21. Gambling inc.= 1,871,259****21. Taxable HSA = 298,878****36. Archer MSA Ded.= 5,355****36. Housing ded.= 3,922****36. Other adj.= 125,339**

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 (2014)	39a A = 23,593,429	B = 9,722,908	C = 233,495	D = 81,941	Page 2																																																																																																																																																																																																								
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Attach Schedule 881	67	68	American opportunity credit from Form 8863, line 8	68	69	Net premium tax credit. Attach Form 8962	69	70	Amount paid with request for extension to file	70	71	Excess social security and tier 1 RRTA tax withheld	71	72	Credit for federal tax on fuel. Attach Form 4136	72	73	Credits from Form: a <input type="checkbox"/> 239 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73	74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments ►	74	Refund <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">75</td> <td style="width: 80%;">If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid</td> <td style="width: 10%; text-align: right;">75</td> </tr> <tr> <td>76a</td> <td>Amount of line 75 you want refunded to you. 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2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

17

Form 1040 (2014)

Page 2

Tax and Credits		<p>38 Amount from line 37 (adjusted gross income)</p> <p>39a Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. checked ► 39a</p> <p>b If your spouse itemizes on a separate return or you were a dual-status alien, check here ► 39b</p> <p>40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)</p> <p>41 Subtract line 40 from line 38</p> <p>42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions</p> <p>43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-</p> <p>44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/></p> <p>45 Alternative minimum tax (see instructions). Attach Form 6251</p> <p>46 Excess advance premium tax credit repayment. Attach Form 8962</p> <p>47 Add lines 44, 45, and 46 ►</p> <p>48 Foreign tax credit. Attach Form 116 if required</p> <p>49 Credit for child and dependent care expenses. Attach Form 2441</p> <p>50 Education credits from Form 8863, line 19</p> <p>51 Retirement savings contributions credit. Attach Form 8880</p> <p>52 Child tax credit. Attach Schedule 8812 if required</p> <p>53 Residential energy credits. Attach Form 5955</p> <p>54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 801 c <input type="checkbox"/></p> <p>55 Add lines 48 through 54. These are your total credits</p> <p>56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ►</p> <p>57 Self-employment tax. Attach Schedule SE</p> <p>58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919</p> <p>59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required</p> <p>60a Household employment taxes from Schedule H</p> <p>b First-time home buyer credit repayment. Attach Form 5405 if required</p> <p>61 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/></p> <p>62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)</p> <p>63 Add lines 56 through 62. This is your total tax 7,260,966 22,480,136 Recapture Tax = 737 ►</p>	
Other Taxes		<p>38 Basic Stand. Ded. = 849,367,894</p> <p>38 Add. Stand. Ded. = 26,869,072</p> <p>38 Standard = 876,239,898</p> <p>38 Itmzd = 1,206,705,085</p> <p>40 7,949,698,605</p> <p>42 1,121,602,989</p> <p>43 6,997,855,643</p> <p>44 1,402,408,892</p> <p>45 28,645,905</p> <p>46 1,431,168</p> <p>47 1,432,797,923</p> <p>54a F3800= 3,137,282</p> <p>54b F8801= 963,909</p> <p>54c others= 57,471</p> <p>54c AMV= 8,801</p> <p>54c Sch R= 7,704</p> <p>54c F8834= 627</p> <p>54c F8911= 4,723</p> <p>54c F8936= 263,260</p> <p>54c F8396= 87,280</p> <p>54c F8839= 355,110</p> <p>55 70,705,253</p> <p>56 1,362,092,670</p> <p>57 58,467,503</p> <p>58 a= 20,816 b= 16,557</p> <p>59 5,840,378</p> <p>60a 1,082,019</p> <p>60b 417,495</p> <p>61 1,694,088</p> <p>62 Other Taxes 644,829</p> <p>63 1,460,030,577</p>	
Payments		<p>64 Federal income tax withheld from Forms W-2 and 1099</p> <p>65 2014 estimated tax payments and amount applied from 2013 return</p> <p>66a Earned income credit (EIC)</p> <p>b Nontaxable combat pay election 66b 140,810</p> <p>67 Additional child tax credit. Attach Schedule 8812</p> <p>68 American opportunity credit from Form 8863, line 8</p> <p>69 Net premium tax credit. Attach Form 8962</p> <p>70 Amount paid with request for extension to file</p> <p>71 Excess social security and tier 1 RRTA tax withheld</p> <p>72 Credit for federal tax on fuels. Attach Form 4136</p> <p>73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/></p> <p>74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments ►</p> <p>64 1,126,411,434</p> <p>65 334,458,863</p> <p>66a 68,339,181</p> <p>67 27,062,605</p> <p>68 9,111,582</p> <p>69 1,010,733</p> <p>70 125,325,287</p> <p>71 2,890,863</p> <p>72 148,234</p> <p>73 44,117</p> <p>73d Other Payments: 55,592</p> <p>74 1,694,889,272</p>	
Refund		<p>75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid</p> <p>76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ► <input type="checkbox"/></p> <p>b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</p> <p>d Account number</p> <p>77 Amount of line 75 you want applied to your 2015 estimated tax ► 77 70,216,740</p> <p>75 -389,859,873</p> <p>76a 319,643,133</p>	
<p>Direct deposit? See instructions.</p>		<p>78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ► 78 156,177,870</p> <p>79 Estimated tax penalty (see instructions) 79 1,176,691</p>	
Third Party Designee		<p>Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No</p> <p>Designee's name ► Phone no. ► Personal identification number (PIN) ►</p>	
Sign Here		<p>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.</p> <p>Your signature Date Your occupation Daytime phone number</p> <p>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.)</p>	
Paid Preparer Use Only		<p>Print/Type preparer's name Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN</p> <p>Firm's name ► Firm's EIN ►</p> <p>Firm's address ► Phone no.</p>	

2014 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
U.S. Individual Income Tax Return

(99)

2014

OMB No. 1545-0074

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

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

Your first name and initial

Total 1040 ONLY returns filed = 84,921,477

Last name

Your social security number

|

|

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

Electronically filed forms 1040 Only = 70,440,578

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 = * 2,416,828 Y = ** 5,134,719

Foreign country name

Foreign province/state/county

Foreign postal code

Jointly, want to go to this fund. Checking
a box below will not change your tax or
refund. You Spouse**Filing Status****31,309,464 1** Single**9,907,854 1** 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. ►**41,673,151 2** Married filing jointly (even if only one had income)Check only one
box. **1,986,095****3** Married filing separately. Enter spouse's SSN above
and full name here. ►**44,913** Qualifying widow(er) with dependent child

Ret. = 83,208,538

Exempt. = 124,585,415

Boxes checked on 6a and 6b Ret. = 29,739,978

Exempt. = 53,534,848

Exemptions**6a** **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. **83,208,538****b** **Spouse** **41,676,877****c Dependents:** (2) Depen
social securi
Number of Returns den to
Number of Exempt.= Id under age 17
r child tax credit
struc
tions)

(1) First name Last name

CHILDREN AT HOME **29,739,978** **53,534,848** **[20,512,364****CHILDREN AWAY FROM HOME** **250,593** **288,329** **[14,154,344****PARENTS** **1,643,895** **1,948,010** **[5,167,079****OTHER DEPENDENTS** **2,859,973** **3,789,040** **[1,436,047****d Total number of exemptions claimed** **Returns = See 6a** **Exemptions = 184,445,643**No. of children
on 6c who:
• lived with you
• did not live with
you due to di. Ret. = 250,593
or separa. Exempt. = 288,329
(see instructions)Dependents on 6c
not entered aboveAdd numbers on
lines above ►**Income****7** Wages, salaries, tips, etc. Attach Form(s) W-2**7** **64,782,910****8a** **Taxable interest.** Attach Schedule B if required**8a** **35,646,931****b** **Tax-exempt interest.** **Do not** include on line 8a**8b** **5,633,030****9a** **Ordinary dividends.** Attach Schedule B if required**9a** **24,909,346****b** **Qualified dividends****9b** **23,321,184****10** **Taxable refunds, credits, or offsets of state and local income taxes****10** **20,791,909****11** **Alimony received****11** **435,510****12** **Business income or (loss).** Attach Schedule C or C-EZ**13 Cap. Gain Dist. = 3,179,961****12** **24,073,449****13** **Capital gain or (loss).** Attach Schedule D if required. If not required, check here ►**13** **20,189,886****14** **Other gains or (losses).** Attach Form 4797**14** **2,288,854****15a** **IRA distributions** **15a** **11,948,307****b** **Taxable amount****15b** **11,304,127****16a** **Pensions and annuities** **16a** **23,807,423****b** **Taxable amount****16b** **21,660,938****17** **Rental real estate, royalties, partnerships, S corporations, trusts, etc.** Attach Schedule E**17** **17,519,383****18** **Farm income or (loss).** Attach Schedule F**18** **1,784,483****19** **Unemployment compensation****19** **4,191,715****20a** **Social security benefits** **20a** **19,222,835****b** **Taxable amount****20b** **14,806,627****21** **Other income. List type and amount****21** **5,392,330****22** **Combine the amounts in the far right column for lines 7 through 21. This is your total income ►****22** **84,711,975****Adjusted
Gross
Income****23** **Educator expenses****23** **2,955,484****21** **Net oper. loss=** **1,201,450****24** **Certain business expenses of reservists, performing artists, and
fee-basis government officials.** Attach Form 2106 or 2106-EZ**24** **152,356****21** **Stock options=** **3,081****25** **Health savings account deduction.** Attach Form 8889**25** **1,361,357****21** **Cancel. of debt=** **740,343****26** **Moving expenses.** Attach Form 3903**26** **1,128,284****21** **For. earn. inc. ex=** **453,226****27** **Deductible part of self-employment tax.** Attach Schedule SE**27** **19,351,496****21** **Gambling inc.=** **1,871,259****28** **Self-employed SEP, SIMPLE, and qualified plans****28** **989,517****21** **Taxable HSA =** **298,878****29** **Self-employed health insurance deduction****29** **4,185,169****30** **Penalty on early withdrawal of savings****30** **611,626****31a** **Alimony paid** **b** **Recipient's SSN ►****31a** **607,972****36** **Archer MSA Ded.=** **5,355****32** **IRA deduction****32** **2,260,139****36** **Housing ded.=** **3,922****33** **Student loan interest deduction****33** **7,467,769****36** **Other adj.=** **125,339****34** **Tuition and fees.** Attach Form 8917**34** **1,128,222****32,394,617****35** **Domestic production activities deduction.** Attach Form 8903**35** **698,915****37** **84,709,749**

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

19

Form 1040

Department of the Treasury—Internal Revenue Service

(99)

2014

OMB No. 1545-0074

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

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

Your first name and initial

Last name

Total 1040 ONLY returns filed = 84,921,477

Your social security number

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

Last name

Electronically filed forms 1040 Only = 70,440,578

Spouse's social security number

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

Apt. no.

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

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

Presidential Election Campaign

Foreign country name

Foreign province/state/county

Foreign postal code

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 <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	6b <input type="checkbox"/> Spouse	6c Dependents	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name				<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
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 ►

If more than four dependents, see instructions and check here ►

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.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7 5,261,795,703	
8a Taxable interest. Attach Schedule B if required	8a 90,673,438	
b Tax-exempt interest. Do not include on line 8a	8b 62,114,765	
9a Ordinary dividends. Attach Schedule B if required	9a 251,553,203	
b Qualified dividends	9b 190,161,471	
10 Taxable refunds, credits, or offsets of state and local income taxes	10 30,088,465	
11 Alimony received	11 10,052,345	
12 Business income or (loss). Attach Schedule C or C-EZ	12 317,258,762	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	13 687,387,778	
14 Other gains or (losses). Attach Form 4797	14 8,972,556	
15a IRA distributions	15a 254,278,178	b Taxable amount
16a Pensions and annuities	16a 964,041,469	b Taxable amount
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17 679,383,869	
18 Farm income or (loss). Attach Schedule F	18 -8,276,215	
19 Unemployment compensation	19 20,662,557	
20a Social security benefits	20a 423,141,589	b Taxable amount
21 Other income. List type and amount	21 35,987,882	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ►	22 8,191,757,865	

21. Net oper. loss= **196,186,760**
 21. Stock options= **317,149**
 21. Cancel. of debt= **9,228,543**
 21. For. earn. inc. ext= **28,173,396**
 21. Gambling inc.= **29,496,416**
 21. Taxable HSA = **353,121**

Adjusted Gross Income

23 Educator expenses	23 764,492
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24 537,293
25 Health savings account deduction. Attach Form 8889	25 4,105,729
26 Moving expenses. Attach Form 3903	26 3,444,883
27 Deductible part of self-employment tax. Attach Schedule SE	27 29,287,458
28 Self-employed SEP, SIMPLE, and qualified plans	28 23,214,590
29 Self-employed health insurance deduction	29 28,112,970
30 Penalty on early withdrawal of savings	30 140,135
31a Alimony paid b Recipient's SSN ►	31a 11,808,353
32 IRA deduction	32 11,875,294
33 Student loan interest deduction	33 7,890,595
34 Tuition and fees. Attach Form 8917	34 2,300,686
35 Domestic production activities deduction. Attach Form 8903	35 11,975,861
36 Add lines 23 through 35	36 137,141,840
37 Subtract line 36 from line 22. This is your adjusted gross income ►	37 8,054,616,026

36. Archer MSA Ded.= **7,597**
 36. Housing ded.= **93,810**
 36. Other adj.= **1,582,095**

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 (2014)

39a A = 16,994,631**B = 7,359,842****C = 152,905****D = 40,498**Page **2**

Tax and Credits		38 Amount from line 37 (adjusted gross income)	38	
		39a Check <input checked="" type="checkbox"/> A You were born before January 2, 1950, <input type="checkbox"/> C Blind. } Total boxes if: <input checked="" type="checkbox"/> B Spouse was born before January 2, 1950, <input type="checkbox"/> D Blind. checked ► 39a <input type="checkbox"/>		Basic Stand. Ded. = 39,255,671 Add. Stand. Ded. = 7,995,316 Stand. = 39,255,671 Itmzd = 43,965,083
Standard Deduction for—		40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
		41 Subtract line 40 from line 38	41	77,140,390
Exemptions		42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	81,533,632
		43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	69,609,047
Tax		44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	68,766,637
		45 Alternative minimum tax (see instructions). Attach Form 6251	45	4,276,627
Excess advance premium tax credit repayment		46 Excess advance premium tax credit repayment. Attach Form 8962	46	1,091,793
		47 Add lines 44, 45, and 46	47	68,973,625
Foreign tax credit		48 Foreign tax credit. Attach Form 1116 if required	54a	F3800= 348,214
		49 Credit for child and dependent care expenses. Attach Form 2441	54b	F8801= 316,171
Education credits		50 Education credits from Form 8863, line 19	54c	other= 3,554
		51 Retirement savings contributions credit. Attach Form 8880	54c AMV=	3,000
Child tax credit		52 Child tax credit. Attach Schedule 8812, if required	54c Sch R=	16,814
		53 Residential energy credits. Attach Form 5695	54c F8834=	294
Other credits		54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54c F8911=	6,425
		55 Add lines 48 through 54. These are your total credits	54c F8936=	46,593
Other taxes		56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	54c F8396=	63,308
		57 Self-employment tax. Attach Schedule SE	54c F8839=	73,951
Unreported social security and Medicare tax		58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	55	30,178,236
		59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	56	64,218,624
Household employment taxes		60a Household employment taxes from Schedule H	57	19,351,496
		b First-time homebuyer credit repayment. Attach Form 5405 if required	58	a= 100,916 b= 36,211
Health care: individual responsibility		61 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	59	5,725,795
		62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	60a	196,098
Payments		63 Add lines 56 through 62. This is your total tax 3,116,486 3,591,314 Recapture Tax = 4,831 ►	60b	764,493
		64 Federal income tax withheld from Forms W-2 and 1099	61	3,454,412
Estimated tax payments		65 2014 estimated tax payments and amount applied from 2013 return	62	Other Taxes = 989,929
		66a Earned income credit (EIC)	63	73,961,420
Non-taxable combat pay election		66b 2,070		
		67 Additional child tax credit. Attach Schedule 8812		
American opportunity credit		68 American opportunity credit from Form 8863, line 8		
		69 Net premium tax credit. Attach Form 8962		
Child tax credit		70 Amount paid with request for extension to file	67	8,329,974
		71 Excess social security and tier 1 RRTA tax withheld	68	5,726,724
Federal tax on fuels		72 Credit for federal tax on fuels. Attach Form 4136	69	962,840
		73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input checked="" type="checkbox"/> Reserved d <input type="checkbox"/>	70	1,989,956
Total payments		74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments	71	1,450,256
		75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	72	353,397
Refund		76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ► <input type="checkbox"/>	73	78,427,608
		b Routing number	74	57,611,010
Direct deposit? See instructions.		c Account number	75a	54,817,612
		77 Amount of line 75 you want applied to your 2015 estimated tax ►	76	23,875,929
Amount You Owe		78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ►		
		79 Estimated tax penalty (see instructions)		
Third Party Designee		Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
		Designee's name ►	Phone no. ►	Personal identification number (PIN) ►
Sign Here		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
		Your signature	Date	Your occupation
		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 52,923,768	Preparer's signature	Date
		Firm's name ►		Check <input type="checkbox"/> if self-employed
		Firm's address ►		Firm's EIN ►
				Phone no.

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

21

Form 1040 (2014)

Page 2

Tax and Credits		<p>38 Amount from line 37 (adjusted gross income)</p> <p>39a Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked ► 39a <input type="checkbox"/></p> <p>if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind.</p> <p>b If your spouse itemizes on a separate return or you were a dual-status alien, check here ► 39b <input type="checkbox"/></p> <p>40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)</p> <p>41 Subtract line 40 from line 38</p> <p>42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions</p> <p>43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-</p> <p>44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/></p> <p>45 Alternative minimum tax (see instructions). Attach Form 6251</p> <p>46 Excess advance premium tax credit repayment. Attach Form 8962</p> <p>47 Add lines 44, 45, and 46 ►</p> <p>48 Foreign tax credit. Attach Form 1116 if required</p> <p>49 Credit for child and dependent care expenses. Attach Form 2441</p> <p>50 Education credits from Form 8863, line 1</p> <p>51 Retirement savings contributions credit. Attach Form 8880</p> <p>52 Child tax credit. Attach Schedule 8812 if required</p> <p>53 Residential energy credits. Attach Form 5695</p> <p>54 Other credits from Form: a 8800 b 8801 c <input type="checkbox"/></p> <p>55 Add lines 48 through 54. These are your total credits</p> <p>56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ►</p> <p>57 Self-employment tax. Attach Schedule SE</p> <p>58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919</p> <p>59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required</p> <p>60a Household employment taxes from Schedule H</p> <p>b First-time homebuyer credit repayment. Attach Form 5405 if required</p> <p>61 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/></p> <p>62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) <input type="checkbox"/></p> <p>63 Add lines 56 through 62. This is your total tax ►</p> <p>64 Federal income tax withheld from Forms W-2 and 1099</p> <p>65 2014 estimated tax payments and amount applied from 2013 return</p> <p>66a Earned income credit (EIC)</p> <p>b Nontaxable combat pay election 66b 30,257</p> <p>67 Additional child tax credit. Attach Schedule 8812</p> <p>68 American opportunity credit from Form 8863, line 8</p> <p>69 Net premium tax credit. Attach Form 8962</p> <p>70 Amount paid with request for extension to file</p> <p>71 Excess social security and tier 1 RRTA tax withheld</p> <p>72 Credit for federal tax on fuels. Attach Form 4136</p> <p>73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/></p> <p>74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments ►</p> <p>75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid</p> <p>76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ► <input type="checkbox"/></p> <p>b Routing number <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</p> <p>d Account number <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>77 Amount of line 75 you want applied to your 2015 estimated tax ► 77 70,119,132</p> <p>78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ►</p> <p>79 Estimated tax penalty (see instructions)</p> <p>80 Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No</p> <p>Designee's name ► Phone no. ► Personal identification number (PIN) ►</p> <p>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.</p> <p>Your signature Date Your occupation Daytime phone number</p> <p>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.)</p> <p>Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN</p> <p>Firm's name ► Firm's EIN ►</p> <p>Firm's address ► Phone no.</p>	
Standard Deduction for— <ul style="list-style-type: none"> • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,200 Married filing jointly or Qualifying widow(er), \$12,400 Head of household, \$9,100 		<p>38 Basic Stand. Ded. = 358,167,274</p> <p>40 Add. Stand. Ded. = 14,798,183</p> <p>Stand. = 372,966,976</p> <p>Itmzd = 1,206,705,085</p> <p>41 6,713,444,842</p> <p>42 703,191,913</p> <p>43 6,096,532,652</p> <p>44 1,281,178,137</p> <p>45 28,644,939</p> <p>46 1,073,297</p> <p>47 1,311,208,332</p> <p>54a F3800= 3,137,282</p> <p>54b F8801= 963,909</p> <p>54c other= 57,471</p> <p>54d AMV= 8,801</p> <p>54c Sch R= 1,697</p> <p>54c F8834= 627</p> <p>54c F8911= 4,723</p> <p>54c F8936= 263,260</p> <p>54c F8396= 87,280</p> <p>54c F8839= 355,110</p> <p>55 56,165,735</p> <p>56 1,255,042,598</p> <p>57 58,467,503</p> <p>58 a= 20,816 b= 16,557</p> <p>59 5,840,378</p> <p>60a 1,082,019</p> <p>60b 417,495</p> <p>61 944,123</p> <p>62 Other Taxes: 644,829</p> <p>63 1,352,230,540</p>	
Other Taxes		<p>64 957,036,456</p> <p>65 333,511,946</p> <p>66a 27,937,888</p> <p>67 11,422,191</p> <p>68 5,346,000</p> <p>69 792,065</p> <p>70 125,287,009</p> <p>71 2,886,485</p> <p>72 148,234</p> <p>73 44,117</p> <p>73d Other Payments: 54,123</p>	
Payments		<p>64 957,036,456</p> <p>65 333,511,946</p> <p>66a 27,937,888</p> <p>67 11,422,191</p> <p>68 5,346,000</p> <p>69 792,065</p> <p>70 125,287,009</p> <p>71 2,886,485</p> <p>72 148,234</p> <p>73 44,117</p> <p>73d Other Payments: 54,123</p>	
Refund		<p>74 1,464,491,921</p> <p>75 -262,794,686</p> <p>76a 192,675,554</p>	
Direct deposit? See instructions.		<p>75 -262,794,686</p> <p>76a 192,675,554</p>	
Amount You Owe		<p>77 70,119,132</p> <p>78 151,684,813</p>	
Third Party Designee		<p>Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No</p> <p>Designee's name ► Phone no. ► Personal identification number (PIN) ►</p>	
Sign Here		<p>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.</p> <p>Your signature Date Your occupation Daytime phone number</p> <p>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.)</p>	
Paid Preparer Use Only		<p>Print/Type preparer's name Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN</p> <p>Firm's name ► Firm's EIN ►</p> <p>Firm's address ► Phone no.</p>	

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

(99)

2014

OMB No. 1545-0074

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

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

| | |

Electronically Filed Returns = 128,118,903

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

Last name

Spouse's social security number

| | |

1040's E-filed = 70,440,578

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's E-filed = 37,206,180

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's E-filed = 20,472,145**

Foreign country name

Foreign province/state/county

Foreign postal code

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

Y = * 2,800,918 Y = ** 4,779,756**Filing Status****59,113,114 1** Single**20,043,585 4** Head of household (with qualifying person). (See instructions.) If the qualifying person is a child Married filing jointly (even if only one had income) Married filing separately. Enter spouse's SSN above and full name here. ►**46,708,451 2** Child under age 17 for child tax credit instructions) Qualifying widow(er) with dependent child**65,853 5**

Ret. = 120,501,787

Exempt. = 167,215,872

Boxes checked Ret. = 42,480,598

on 6a and Exempt. = 75,030,638

Check only one box.

2,187,900

No. of children

on 6c who:

• lived with you

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

Ret. = 325,283

Exempt. = 388,450

Dependents on 6c not entered above

Add numbers on lines above ►

If more than four dependents, see instructions and check here ►

Exemptions**6a** **Yourself.** If someone can claim you as a dependent, **do not** check box 6a**120,501,787**

Boxes checked Ret. = 42,480,598

 Spouse**46,714,085**

on 6a and Exempt. = 75,030,638

 Dependents:

(1) First name Last name

(2) De social sec

Number of Returns

enc hip

Number of Exempt. =

child under age 17

for child tax credit

instructions)

CHILDREN AT HOME**42,480,598****75,030,638****32,433,852****CHILDREN AWAY FROM HOME****325,283****388,450****20,623,390****PARENTS****2,447,178****2,932,410****7,525,008****OTHER DEPENDENTS****6,147,764****8,669,571****2,082,195****d Total number of exemptions claimed****Returns = See 6a****Exemptions = 254,236,941****Income****7 Wages, salaries, tips, etc. Attach Form(s) W-2****7****108,028,792****8a Taxable interest. Attach Schedule B if required****8a****36,694,235****b Tax-exempt interest. Do not include on line 8a****8b****5,027,108****9a Ordinary dividends. Attach Schedule B if required****9a****23,621,207****b Qualified dividends****9b****22,291,826****10 Taxable refunds, credits, or offsets of state and local income taxes****10****18,487,840****11 Alimony received****11****367,743****12 Business income or (loss). Attach Schedule C or C-EZ****13 Cap. Gain Dist. = 3,484,481****12****20,037,134****13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ►****13****17,430,729****14 Other gains or (losses). Attach Form 4797****14****2,014,155****15a IRA distributions****15a 11,997,720****b Taxable amount****15b****11,382,013****16a Pensions and annuities****16a 25,679,744****b Taxable amount****16b****23,435,717****17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E****17****14,992,973****18 Farm income or (loss). Attach Schedule F****18****1,577,952****19 Unemployment compensation****19****6,424,220****20a Social security benefits****20a 22,530,031****b Taxable amount****20b****15,745,685****21 Other income. List type and amount****21****5,366,218****22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ►****22****127,911,507****Adjusted Gross Income****23 Educator expenses****23 3,371,388****23****21. Net oper. loss= 1,026,563****24 Certain business expenses of reservists, performing artists, and****24 137,712****24****21. Stock options= 3,033****25 Health savings account deduction. Attach Form 8889****25 1,193,770****25****21. Cancel. of debt= 612,084****26 Moving expenses. Attach Form 3903****26 1,019,279****26****21. For. earn. inc. ex= 205,735****27 Deductible part of self-employment tax. Attach Schedule SE****27 16,107,670****27****21. Gambling inc.= 1,602,881****28 Self-employed SEP, SIMPLE, and qualified plans****28 846,559****28****21. Taxable HSA = 259,260****29 Self-employed health insurance deduction****29 3,601,636****29****36. Archer MSA Ded.= 5,204****30 Penalty on early withdrawal of savings****30 540,059****30****36. Housing ded.= 1,116****31a Alimony paid b Recipient's SSN ►****31a 518,193****31a****36. Other adj.= 102,068****32 IRA deduction****32 2,305,840****32****33. Archer MSA Ded.= 5,204****33 Student loan interest deduction****33 11,151,826****33****36. Housing ded.= 1,116****34 Tuition and fees. Attach Form 8917****34 1,535,534****34****36. Other adj.= 102,068****35 Domestic production activities deduction. Attach Form 8903****35 629,665****35****33. Archer MSA Ded.= 5,204****36 Add lines 23 through 35****36 33,328,017****36****36. Housing ded.= 1,116****37 Subtract line 36 from line 22. This is your **adjusted gross income******37 127,926,364****37****36. Other adj.= 102,068**

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040 (2014)

39a A = 19,194,992**B = 7,943,938****C = 196,043****D = 77,442**Page **2**

Tax and Credits		38 Amount from line 37 (adjusted gross income)	38		
		39a Check <input checked="" type="checkbox"/> A You were born before January 2, 1950, if: <input checked="" type="checkbox"/> B Spouse was born before January 2, 1950, b If your spouse itemizes on a separate return or you were a dual-status alien, check here ► 39b <input type="checkbox"/>	38	Basic Stand. Ded. = 88,385,312 Add. Stand. Ded. = 11,989,808 Stand. = 88,385,312 Itmzd = 38,306,405	
Standard Deduction for—		40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	113,445,450	
		41 Subtract line 40 from line 38	41	119,056,687	
Exemptions		42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	97,891,064	
		43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	97,027,053	
Tax		44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	3,736,128	
		45 Alternative minimum tax (see instructions). Attach Form 6251	45	1,591,815	
Excess advance premium tax credit repayment		46 Excess advance premium tax credit repayment. Attach Form 8962	46	97,298,772	
		47 Add lines 44, 45, and 46	47	54a F3800= 301,126 54b F8801= 279,513 54c other= 2,193 54c AMV= 2,846 54c Sch R= 57,946 54c F8834= 293 54c F8911= 4,331 54c F8936= 38,231 54c F8396= 59,263 54c F8839= 62,627	
Foreign tax credit		48 Foreign tax credit. Attach Form 1116 if required	48	41,628,584	
		49 Credit for child and dependent care expenses. Attach Form 2441	49	86,557,488	
Education credits		50 Education credits from Form 8863, line 19	50	16,107,670	
		51 Retirement savings contributions credit. Attach Form 8880	51	a= 93,813 b= 29,206	
Child tax credit		52 Child tax credit. Attach Schedule 8812, if required	52	5,108,739	
		53 Residential energy credits. Attach Form 5695	53	60a 157,431	
Residential energy credits		54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	60b 680,180	
		55 Add lines 48 through 54. These are your total credits	55	61 7,350,342	
Other credits		56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	62 Other Taxes = 871,508	
		57 Self-employment tax. Attach Schedule SE	57	63 96,143,247	
Unreported social security and Medicare tax		58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58		
		59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59		
Household employment taxes		60a Household employment taxes from Schedule H	60a		
		b First-time homebuyer credit repayment. Attach Form 5405 if required	60b		
Health care: individual responsibility		61 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61		
		62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) 2,763,140 3,147,021	62	63 Add lines 56 through 62. This is your total tax Recapture Tax = 3,805	63
Payments		64 Federal income tax withheld from Forms W-2 and 1099	64		
		65 2014 estimated tax payments and amount applied from 2013 return	65		
Earned income credit (EIC)		66a Earned income credit (EIC)	66a		
		b Nontaxable combat pay election 66b 6,975	66b		
Additional child tax credit		67 Additional child tax credit. Attach Schedule 8812	67		
		68 American opportunity credit from Form 8863, line 8	68		
Net premium tax credit		69 Net premium tax credit. Attach Form 462	69		
		70 Amount paid with request for extension to file	70		
Excess social security and tier 1 FRTA tax withheld		71 Excess social security and tier 1 FRTA tax withheld	71	73a F2439= 10,180	
		72 Credit for federal tax on fuels. Attach Form 4136	72	73d Other Payments = 9,721	
Credits from Form: a <input type="checkbox"/> 2431 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>		73 Add lines 64, 65, 66, and 67 through 73. These are your total payments	73		
		74	122,064,643		
Refund		75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75		
		76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ► <input type="checkbox"/>	76a	101,937,824	
Direct deposit? See instructions.		b Routing number	b	99,484,191	
		d Account number	d		
Amount you owe		77 Amount of line 75 you want applied to your 2015 estimated tax ► 77 3,127,448	77		
		78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ► 78 22,596,944	78		
Third Party Designee		Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
		Designee's name ►	Phone no. ►	Personal identification number (PIN) ►	
Sign Here		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
		Your signature	Date	Your occupation	Daytime phone number
Paid Preparer Use Only		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.)
		Print/Type preparer's name 74,903,328	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
Firm's name ►				Firm's EIN ►	
Firm's address ►				Phone no.	

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

25

Form 1040 (2014)

Page 2

Tax and Credits		38	Amount from line 37 (adjusted gross income)	38	
		39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked ► 39a	39b <input type="checkbox"/>	Basic Stand. Ded. = 735,274,410 Add. Stand. Ded. = 21,728,083 Stand. = 757,002,492 Itmzd = 1,029,276,179
Standard Deduction for— <ul style="list-style-type: none"> • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,200 Married filing jointly or Qualifying widow(er), \$12,400 Head of household, \$9,100 		40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6,843,698,192
		41	Subtract line 40 from line 38	41	982,605,244
		42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	6,005,756,448
		43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	1,195,757,950
		44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> _____	44	24,253,699
		45	Alternative minimum tax (see instructions). Attach Form 6251	45	1,264,835
		46	Excess advance premium tax credit repayment. Attach Form 8962	46	1,221,330,768
		47	Add lines 44, 45, and 46 ►	47	54a F3800= 2,612,964 54b F8801= 841,569 54c other= 11,423 54c AMV= 7,561 54c Sch R= 6,580 54c F8834= 621 54c F8911= 3,362 54c F8936= 222,362 54c F8396= 83,657 54c F8839= 296,134
		48	Foreign tax credit. Attach Form 116 if required	48	13,379,117
		49	Credit for child and dependent care expenses. Attach Form 2441	49	3,263,601
50	Education credits from Form 8863, line 19	50	9,572,664		
51	Retirement savings contributions credit. Attach Form 8880	51	1,281,145		
52	Child tax credit. Attach Schedule 8812, if required	52	24,788,599		
53	Residential energy credits. Attach Form 5655	53	1,469,766		
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 3801 c <input type="checkbox"/> _____	54	55	57,841,124	
55	Add lines 48 through 54. These are your total credits	55	56	1,163,489,644	
56	Subtract line 55 from line 43. If line 55 is more than line 47, enter -0- ►	56	57	48,535,500	
57	Self-employment tax. Attach Schedule SE	57	58	a= 17,634 b= 11,669	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	59	4,964,590	
59	Additional tax on IRA, other qualified retirement plans, etc. Attach Form 5329 if required	59	60a	876,400	
60a	Household employment taxes from Schedule H	60a	60b	372,697	
61	First-time home buyer credit repayment. Attach Form 5405 if required	61	61	1,519,960	
62	Health care individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	62	62	Other Taxes = 507,429	
63	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) 6,212,352 17,355,162	63	63	1,243,863,526	
Payments		64	Federal income tax withheld from Forms W-2 and 1099	64	986,088,147
If you have a qualifying child, attach Schedule EIC.		65	2014 estimated tax payments and amount applied from 2013 return	65	274,131,217
		66a	Earned income credit (EIC)	66a	64,075,174
		b	Nontaxable combat pay election 66b 114,949	67	24,694,196
		67	Additional child tax credit. Attach Schedule 8812	67	8,382,731
		68	American opportunity credit from Form 8863, line 8	68	895,647
		69	Net premium tax credit. Attach Form 8962	69	99,215,718
		70	Amount paid with request for extension to file	70	2,556,775
		71	Excess social security and tier 1 RRTA tax withheld	71	136,290
		72	Credit for federal tax on fuels. Attach Form 4136	72	73
		73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/> _____	73	73a F2439= 26,218 73d Other Payments: 28,591
		74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments ►	74	1,460,230,716
Refund		75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	-345,036,547
Direct deposit? See instructions.		76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ► <input type="checkbox"/>	76a	289,486,905
		► b	Routing number	► c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
		► d	Account number		
		77	Amount of line 75 you want applied to your 2015 estimated tax ► 77 55,549,642		
Amount You Owe		78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ► 78 129,611,117		
Third Party Designee		Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
		Designee's name ►	Phone no. ►	Personal identification number (PIN) ►	
Sign Here		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
		Your signature	Date	Your occupation	Daytime phone number
		Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Paid Preparer Use Only		Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
		Firm's name ►			Firm's EIN ►
		Firm's address ►			Phone no.

2014 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)**2014**

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

Your first name and initial

Last name

OMB No. 1545-0074

U.S. Individual Income Tax Return (99)**2014**

Your social security number

Total Forms Filed = 40,466,308

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

Last name

Spouse's social security number

Total Forms Filed Electronically = 37,206,180

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

Apt. no.

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

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

Presidential Election Campaign

Foreign country name

Single = 16,267,661**Joint = 11,035,384**

Foreign province/state/county

Foreign postal code

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

Y = * 602.064 Y = ** 645.689

Filing status **16,267,661 1** Single **12,169,645 4** Head of household (with qualifying person). (See instructions.)
11,035,384 2 Married filing jointly (even if only one had income) **If the qualifying person is a child but not your dependent.**
963,276 3 Married filing separately. Enter spouse's SSN above and **enter this child's name here. ►**
30,342 5 Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a **Youself.** If someone can claim you as a dependent, **do not** check
 box 6a. **39,860,846**

Boxes checked on 6a and 6b = 50,904,231

b **Spouse** **11,043,384**

No. of children on 6c who: Ret. = 17,497,747

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME		17,497,747	29,742,488	15,107,749
CHILDREN AWAY FROM HOME		133,216	169,292	8,520,839
PARENTS		1,176,052	1,426,556	3,191,312
OTHER DEPENDENTS		3,974,070	6,018,108	919,418
TOTAL DEPENDENTS		20,662,875	37,356,444	
Total		>Returns = See 6a	88,260,675	

• lived with you you = 29,742,488

• did not live with you due to divorce or separation (see instructions) = 133,216

Dependents on 6c not entered above = 169,292

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.

7 Wages, salaries, tips, etc. Attach Form(s) W-2. **7** **35,279,410****8a** **Taxable** interest. Attach Schedule B if required. **8a** **6,284,828****b** **Tax-exempt** interest. **Do not** include on line 8a. **8b** **166,586****9a** Ordinary dividends. Attach Schedule B if required. **9a** **2,742,335****b** Qualified dividends (see instructions). **9b** **2,381,239****10** Capital gain distributions (see instructions). **10** **897,695****11a** IRA distributions. **11a** **2,433,184** **11b** Taxable amount (see instructions). **11b** **2,349,576****12a** Pensions and annuities. **12a** **6,855,772** **12b** Taxable amount (see instructions). **12b** **6,482,623****Other Income = 709,775****13** Unemployment compensation and Alaska Permanent Fund dividends. **13** **2,299,696****14a** Social security benefits. **14a** **8,178,663** **14b** Taxable amount (see instructions). **14b** **4,212,057****15** Add lines 7 through 14b (far right column). This is your **total income.** ► **15** **40,176,011****Adjusted gross income****16** Educator expenses (see instructions). **16** **812,397****17** IRA deduction (see instructions). **17** **447,512****18** Student loan interest deduction (see instructions). **18** **4,615,460****19** Tuition and fees. Attach Form 8917. **19** **619,100****20** Add lines 16 through 19. These are your **total adjustments.****20** **5,992,139****21** Subtract line 20 from line 15. This is your **adjusted gross income.** ► **21** **40,191,919**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 1132A Form 1040A (2014)

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

Form
1040A

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99)

2014

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

Your first name and initial		Last name		OMB No. 1545-0074																																								
		Total Forms Filed = 40,466,308		Your social security number																																								
If a joint return, spouse's first name and initial		Last name		Spouse's social security number																																								
		Total Forms Filed Electronically = 37,206,180																																										
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.																																								
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				► Make sure the SSN(s) above and on line 6c are correct.																																								
Single = 16,267,661		Joint = 11,035,384		Presidential Election Campaign																																								
Foreign country name		Foreign province/state/county	Foreign postal code	Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.																																								
Filing status <small>Check only one box.</small>		1 <input type="checkbox"/> Single 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) 2 <input type="checkbox"/> Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. ► 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ►																																										
Exemptions <small>If more than six dependents, see instructions.</small>		6a <input type="checkbox"/> Youself. If someone can claim you as a dependent, do not check box 6a. b <input type="checkbox"/> Spouse c Dependents: <table border="1"> <tr> <td>(1) First name</td> <td>Last name</td> <td>(2) Dependent's social security number</td> <td>(3) Dependent's relationship to you</td> <td>(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</td> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> d Total number of exemptions claimed.			(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																																			
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																																								
Income <small>Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.</small> <small>If you did not get a W-2, see instructions.</small>		7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 1,055,088,585 8a Taxable interest. Attach Schedule B if required. 8a 3,071,664 b Tax-exempt interest. Do not include on line 8a. 8b 358,894 9a Ordinary dividends. Attach Schedule B if required. 9a 3,149,029 b Qualified dividends (see instructions). 9b 2,286,240 10 Capital gain distributions (see instructions). 10 1,769,742 11a IRA distributions. 11a 24,623,009 11b Taxable amount (see instructions). 11b 22,348,826 12a Pensions and annuities. 12a 146,555,435 12b Taxable amount (see instructions). 12b 116,572,489 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 9,203,925 14a Social security benefits. 14a 151,985,329 14b Taxable amount (see instructions). 14b 38,454,422 15 Add lines 7 through 14b (far right column). This is your total income . ► 15 1,251,825,101 16 Educator expenses (see instructions). 16 194,718 17 IRA deduction (see instructions). 17 1,353,979 18 Student loan interest deduction (see instructions). 18 4,922,380 19 Tuition and fees. Attach Form 8917. 19 1,571,198 20 Add lines 16 through 19. These are your total adjustments . 20 8,042,275 21 Subtract line 20 from line 15. This is your adjusted gross income . ► 21 1,243,782,826																																										

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 1040A (2014)

Page 2

Tax, credits, and payments		22 Enter the amount from line 21 (adjusted gross income). 22			
		23a Check <input checked="" type="checkbox"/> A You were born before January 2, 1950, <input checked="" type="checkbox"/> C Blind Total boxes if: <input checked="" type="checkbox"/> B Spouse was born before January 2, 1950, <input checked="" type="checkbox"/> D Blind checked ► 23a A = 6,598,798 B = 2,363,067 C = 80,590 D = 41,443			
		b If you are married filing separately and your spouse itemizes deductions, check here ► 23b	Boxes Checked= 2,004		
		24 Enter your standard deduction . Tot. Std. Ded.= 40,126,221 24 Add. Std. Ded= 6,814,646			
		25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25 35,875,327			
		26 Exemptions . Multiply \$3,950 by the number on line 6d. 26 39,860,846			
		27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income . ► 27 27,860,344			
		28 Tax , including any alternative minimum tax (see instructions). 28 27,697,839			
		29 Excess advance premium tax credit repayment. Attach Form 8962. 29 711,382			
		30 Add lines 28 and 29. 30 27,809,503			
		31 Credit for child and dependent care expenses. Attach Form 2441. 31 1,810,406			
		32 Credit for the elderly or the disabled. Attach Schedule R. 32 50,447			
		33 Education credits from Form 8863, line 19. 33 4,028,283			
		34 Retirement savings contributions credit. Attach Form 8880. 34 4,652,653			
		35 Child tax credit. Attach Schedule 8812, if required. 35 9,028,414			
		36 Add lines 31 through 35. These are your total credits . 36 15,867,885			
		37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 37 20,779,131			
		38 Health care: individual responsibility (see instructions). Full-year coverage <input type="checkbox"/> 38 2,827,540			
		39 Add line 37 and line 38. This is your total tax . 39 22,242,466			
		40 Federal income tax withheld from Forms W-2 and 1099. 40 37,220,804			
		41 2014 estimated tax payments and amount applied from 2013 return. 41 373,628			
		42a Earned income credit (EIC) . 42a 14,398,949			
		b Nontaxable combat pay election. 42b 5,966			
		43 Additional child tax credit. Attach Schedule 8812. 43 11,895,447			
		44 American opportunity credit from Form 8863, line 8. 44 4,464,273			
		45 Net premium tax credit. Attach Form 8962. 45 536,605			
		46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments . ► 46 38,846,921			
Refund		47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid . 47 35,886,057			
		48a Amount of line 47 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> 48a 35,799,439			
		► b Routing number <input type="text"/> ► c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
		► d Account number <input type="text"/>			
		49 Amount of line 47 you want applied to your 2015 estimated tax . 49 110,034			
Amount you owe		50 Amount you owe . Subtract line 46 from line 39. For details on how to pay, see instructions. ► 50 3,318,292			
		51 Estimated tax penalty (see instructions). 51 791,412			
Third party designee		Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes . Complete the following. <input type="checkbox"/> No			
		Designee's name ►	Phone no. ►	Personal identification number (PIN) ►	<input type="text"/>
Sign here		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
		Your signature Date	Your occupation		Daytime phone number
		Spouse's signature. If a joint return, both must sign. Date	Spouse's occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Paid preparer use only		Print/type preparer's name 19,645,828	Preparer's signature		Date
		Firm's name ►			Firm's EIN ►
		Firm's address ►			Phone no.

Standard Deduction for—

- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others: Single or Married filing separately, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400
Head of household, \$9,100

If you have a qualifying child, attach Schedule EIC.

Refund

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

Amount you owe**Third party designee**

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

Paid preparer use only

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

29

Form 1040A (2014)

Page 2

Tax, credits, and payments	22 Enter the amount from line 21 (adjusted gross income). 22				
	23a Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind Total boxes checked ► 23a <input type="checkbox"/>				
Standard Deduction for— <ul style="list-style-type: none"> • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,200 Married filing jointly or Qualifying widow(er), \$12,400 Head of household, \$9,100 If you have a qualifying child, attach Schedule EIC.	b If you are married filing separately and your spouse itemizes deductions, check here ► 23b <input type="checkbox"/>				
	24 Enter your standard deduction . Tot. Std. Ded.= 362,886,374 24 Add. Std. Ded.= 12,070,889				
	25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25 897,159,978				
	26 Exemptions. Multiply \$3,950 by the number on line 6d. 26 348,518,359				
	27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income . ► 27 619,767,226				
	28 Tax , including any alternative minimum tax (see instructions). 28 82,170,219				
	29 Excess advance premium tax credit repayment. Attach Form 8962. 29 357,870				
	30 Add lines 28 and 29. 30 82,529,056				
	31 Credit for child and dependent care expenses. Attach Form 2441. 31 979,621				
	32 Credit for the elderly or the disabled. Attach Schedule R. 32 6,006				
	33 Education credits from Form 8863, line 19. 33 3,469,747				
	34 Retirement savings contributions credit. Attach Form 8880. 34 745,931				
	35 Child tax credit. Attach Schedule 8812, if required. 35 9,338,212				
	36 Add lines 31 through 35. These are your total credits . 36 14,539,518				
	37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 37 67,989,538				
38 Health care: individual responsibility (see instructions). Full-year coverage <input type="checkbox"/> 38 490,404					
39 Add line 37 and line 38. This is your total tax . 39 68,479,942					
40 Federal income tax withheld from Forms W-2 and 1099. 40 115,099,743					
41 2014 estimated tax payments and amount applied from 2013 return. 41 946,918					
42a Earned income credit (EIC) . 42a 39,501,930					
b Nontaxable combat pay election. 42b 108,375					
43 Additional child tax credit. Attach Schedule 8812. 43 15,640,414					
44 American opportunity credit from Form 8863, line 8. 44 3,765,582					
45 Net premium tax credit. Attach Form 8962. 45 218,668					
46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments . ► 46 175,219,068					
Refund <p>Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.</p>	47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid . 47 -110,460,235				
	48a Amount of line 47 you want refunded to you . If Form 8888 is attached, check here ► 48a 110,362,627				
	b Routing number <input type="text"/> ► c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
	d Account number <input type="text"/>				
	49 Amount of line 47 you want applied to your 2015 estimated tax . 49 97,608				
Amount you owe	50 Amount you owe . Subtract line 46 from line 39. For details on how to pay, see instructions. ► 50 3,746,291				
	51 Estimated tax penalty (see instructions). 51 25,182				
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes . Complete the following. <input type="checkbox"/> No				
	Designee's name ►	Phone no. ►	Personal identification number (PIN) ►		
Sign here <p>Joint return? See instructions. Keep a copy for your records.</p>	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	
	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 ► <input type="checkbox"/> if self-employed				PTIN
	Firm's name ►				Firm's EIN ►
Firm's address ►				Phone no.	

Department of the Treasury—Internal Revenue Service

Form

1040EZ

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

2014

OMB No. 1545-0074

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

Cat. No. 11329W

Form 1040EZ (2014)

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

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

31

Form
1040EZ

Department of the Treasury—Internal Revenue Service

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

2014

OMB No. 1545-0074

Your first name and initial		Last name	Your social security number																
		Total Forms Filed = 23,218,794																	
If a joint return, spouse's first name and initial		Last name	Spouse's social security number																
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	Make sure the SSN(s) above 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.																	
Single = 22,002,465		Joint = 1,216,328	<input type="checkbox"/> You <input type="checkbox"/> Spouse																
Foreign country name		Foreign province/state/county	Foreign postal code																
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. 1 468,063,564																		
	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 149,178																		
	Other Net Income or Loss = 1,001,402																		
	3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions). 3 3,422,416																		
	4 Add lines 1, 2, and 3. This is your adjusted gross income . 4 472,636,560																		
	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. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,150 if single ; \$20,300 if married filing jointly . See back for explanation. 5 140,386,548																		
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income . ► 6 281,555,765																		
	7 Federal income tax withheld from Form(s) W-2 and 1099. 7 54,275,235																		
	8a Earned income credit (EIC) (see instructions) 8a 899,362																		
	b Nontaxable combat pay election. 8b 2,178 F4868 payment = 3,197																		
Payments, Credits, and Tax	9 Add lines 7 and 8a. These are your total payments and credits . ► 9 55,178,283																		
	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 39,060,535																		
	11 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/> 11 259,561																		
	12 Add lines 10 and 11. This is your total tax . 12 39,320,096																		
	13a If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund . If Form 8888 is attached, check here ► <input type="checkbox"/> 13a 16,604,952																		
	► b Routing number <input style="width: 100px; border: 1px solid black;" type="text"/> ► c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings																		
	► d Account number <input style="width: 100px; border: 1px solid black;" type="text"/>																		
	14 If line 12 is larger than line 9, subtract line 9 from line 12. This is the amount you owe . For details on how to pay, see instructions. ► 14 746,765																		
	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> 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. Your signature Date Your occupation Daytime phone number																			
Keep a copy for your records. 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 <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Print/Type preparer's name</td> <td style="width: 50%;">Preparer's signature</td> <td style="width: 25%;">Date</td> <td style="width: 25%;">Check <input type="checkbox"/> if self-employed</td> <td style="width: 25%;">PTIN</td> </tr> <tr> <td>Firm's name ►</td> <td colspan="3">Firm's EIN ►</td> <td></td> </tr> <tr> <td>Firm's address ►</td> <td colspan="4">Phone no.</td> </tr> </table>					Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN	Firm's name ►	Firm's EIN ►				Firm's address ►	Phone no.			
Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN															
Firm's name ►	Firm's EIN ►																		
Firm's address ►	Phone no.																		

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

Name(s) shown on Form 1040

Total schedules filed = 44,448,944

OMB No. 1545-0074

2014
Attachment
Sequence No. 07**Itemized Deductions**► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
► Attach to Form 1040.

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	8,606,481
	2 Enter amount from Form 1040, line 38	2	
	3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3	8,605,451
Taxes You Paid	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	8,606,481
	5 State and local (check only one box):	5	42,260,206
	a <input type="checkbox"/> Income taxes, or Income Taxes = 32,456,158	6	37,320,541
	b <input type="checkbox"/> General sales taxes General Sales Tax = 9,804,048	7	19,187,040
	6 Real estate taxes (see instructions)	8	2,283,105
	7 Personal property taxes	9	43,612,560
	8 Other taxes. List type and amount ►		
	9 Add lines 5 through 8		
	10 Home mortgage interest and points reported to you on Form 1098	10	32,194,624
Interest You Paid 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	1,151,782
	12 Points not reported to you on Form 1098. See instructions for special rules	12	2,223,957
	13 Mortgage insurance premiums (see instructions)	13	4,243,395
	14 Investment interest. Attach Form 4952 if required. (See instructions.)	14	1,466,098
	15 Add lines 10 through 14	15	33,332,176
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	33,019,908
	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	22,163,193
	18 Carryover from prior year	18	491,687
	19 Add lines 16 through 18	19	36,221,029
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions)	20	90,109
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	14,531,998
	22 Tax preparation fees	22	20,802,143
	23 Other expenses—investment, safe deposit box, etc. List type and amount ►	23	7,653,283
	24 Add lines 21 through 23	24	27,661,982
	25 Enter amount from Form 1040, line 38	25	
	26 Multiply line 25 by 2% (.02)	26	27,659,825
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	12,331,555
	28 Other—from list in instructions. List type and amount ►		
	Gambling Loss Deduction = 873,936 <small>Other than gambling deduction = 300,458</small>		
Other Miscellaneous Deductions	29 Other income, casualty and theft deduction = 8,736	28	1,171,506
	30 Is Form 1040, line 38, over \$152,525?	29	43,965,083
	<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.		
	<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		
Total Itemized Deductions	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ►		

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Total schedules filed = 44,448,944

OMB No. 1545-0074

2014
Attachment
Sequence No. 07

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
► Attach to Form 1040.

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		1	128,952,980		
	1	Medical and dental expenses (see instructions)				
Taxes You Paid	2	Enter amount from Form 1040, line 38	2			
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead		45,141,178		
Interest You Paid	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			83,811,803	
	5	State and local (check only one box): a <input type="checkbox"/> Income taxes, or } Income Taxes = . 311,222,355 b <input type="checkbox"/> General sales taxes } General Sales Tax = 17,081,172	5	328,303,527		
Note. Your mortgage interest deduction may be limited (see instructions).	6	Real estate taxes (see instructions)	6	181,035,692		
	7	Personal property taxes	7	9,139,636		
Gifts to Charity	8	Other taxes. List type and amount ►	8	1,969,695		
	9	Add lines 5 through 8	9	520,448,551		
Casualty and Theft Losses	10	Home mortgage interest and points reported to you on Form 1098	10	280,319,142		
	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	6,429,875		
Job Expenses and Certain Miscellaneous Deductions	12	Points not reported to you on Form 1098. See instructions for special rules	12	1,075,635		
	13	Mortgage insurance premiums (see instructions)	13	5,951,842		
Other Miscellaneous Deductions	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	14,185,892		
	15	Add lines 10 through 14	15	307,962,385		
Total Itemized Deductions	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	155,455,053		
	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	65,330,485		
Casualty and Theft Losses	18	Carryover from prior year	18	32,936,757		
	19	Add lines 16 through 18	19	210,598,779		
Job Expenses and Certain Miscellaneous Deductions	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	2,204,349		
	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21	90,653,325		
Other Miscellaneous Deductions	22	Tax preparation fees	22	7,580,415		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23	49,576,124		
Total Itemized Deductions	24	Add lines 21 through 23	24	147,809,864		
	25	Enter amount from Form 1040, line 38	25			
Other Miscellaneous Deductions	26	Multiply line 25 by 2% (.02)	26	86,397,589		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	104,902,010		
Total Itemized Deductions	28	Other—from list in instructions. List type and amount ►	28	21,476,213		
	29	Is Form 1040, line 38, over \$152,525? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	1,206,705,085		
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)

Name(s) shown on return

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.

Part I

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.

Part III Foreign Accounts and Trusts

(See
instructions on
back.)

Interest and Ordinary Dividends

► Attach to Form 1040A or 1040.
► Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2014
Attachment
Sequence No. 08

Total schedules filed = 20,950,027

Your social security number

SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Interest and Ordinary Dividends

► Attach to Form 1040A or 1040.
► Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2014
Attachment
Sequence No. 08

Your social security number

Total schedules filed = **20,950,027**

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.

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 ►

1

Amount

2 Add the amounts on line 1

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ►

The component parts of line 2 are as follows:

F1040: 87,384,010

F1040A: 2,269,027

2

89,653,036

3

24,313

4

Amount

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.

5 List name of payer ►

5

Amount

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ►

The component parts of line 6 are as follows:

F1040: 247,304,602

F1040A: 2,658,004

6

249,962,606

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

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

Part III
**Foreign
Accounts
and Trusts**

(See instructions on back.)

7a At any time during 2014, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►

8 During 2014, 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

Yes

No

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

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

OMB No. 1545-0074

2014
Attachment
Sequence No. 09

Name of proprietor	Total schedules filed = 27,561,902	Includes 4,995,648 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) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G	Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses	<input type="checkbox"/> Yes	<input type="checkbox"/> No
H	If you started or acquired this business during 2014, check here	<input type="checkbox"/>	
I	Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
J	If "Yes," did you or will you file required Forms 1099?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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	► <input type="checkbox"/>	1	23,343,288
2	Returns and allowances		2	687,731
3	Subtract line 2 from line 1		3	23,350,983
4	Cost of goods sold (from line 42)		4	4,172,724
5	Gross profit. Subtract line 4 from line 3		5	23,373,628
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	948,317
7	Gross income. Add lines 5 and 6	►	7	23,587,943

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

8	Advertising	8	6,178,640		18	Office expense (see instructions)	18	7,334,635
9	Car and truck expenses (see instructions)	9	12,047,405		19	Pension and profit-sharing plans	19	98,192
10	Commissions and fees	10	1,052,891		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	2,257,060		20a	Vehicles, machinery, and equipment	20a	1,834,746
12	Depletion	12	68,561		20b	Other business property	20b	3,238,369
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	5,461,541		21	Repairs and maintenance	21	4,564,031
14	Employee benefit programs (other than on line 19)	14	228,781		22	Supplies (not included in Part III)	22	9,941,700
15	Insurance (other than health)	15	5,662,382		23	Taxes and licenses	23	5,973,491
16	Interest:				24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	407,518		24a	Travel	24a	4,702,693
b	Other	16b	1,410,075		24b	Deductible meals and entertainment (see instructions)	24b	6,610,151
17	Legal and professional services	17	7,418,819		25	Utilities	25	11,872,754
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28			26	Wages (less employment credits)	26	1,069,515
29	Tentative profit or (loss). Subtract line 28 from line 7	29			27a	Other expenses (from line 48)	27a	11,623,313
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions)	30			27b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29.	31			28		28	21,180,592
	• 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 .				29		29	24,397,702
	• If a loss, you must go to line 32.				30		30	3,411,590
32	If you have a loss, check the box that describes your investment in this activity (see instructions).	32			31		31	24,073,449
	• 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.							

Total Boxes Checked = 5,648,546

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

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2014

Attachment

Sequence No. 09

Name of proprietor		Social security number (SSN)	
Total schedules filed = 27,561,902 Includes 4,995,648 Schedule C-EZ's			
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) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►			
G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses		<input type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2014, check here		<input type="checkbox"/> ► <input type="checkbox"/>	
I Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input type="checkbox"/> No	
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> 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	► <input type="checkbox"/>	1 1,379,371,329
2	Returns and allowances		2 8,448,468
3	Subtract line 2 from line 1		3 1,370,922,861
4	Cost of goods sold (from line 42)		4 412,315,363
5	Gross profit. Subtract line 4 from line 3		5 958,607,498
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6 18,139,256
7	Gross income. Add lines 5 and 6	►	7 976,746,755
Part II Expenses. Enter expenses for business use of your home only on line 30.			
8	Advertising	8 15,114,669	18 Office expense (see instructions)
9	Car and truck expenses (see instructions)	9 92,509,001	19 Pension and profit-sharing plans
10	Commissions and fees	10 14,308,748	20 Rent or lease (see instructions):
11	Contract labor (see instructions)	11 53,338,896	a Vehicles, machinery, and equipment
12	Depletion	12 915,641	b Other business property
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13 36,407,643	21 Repairs and maintenance
14	Employee benefit programs (other than on line 19)	14 3,014,476	22 Supplies (not included in Part III)
15	Insurance (other than health)	15 18,616,852	23 Taxes and licenses
16	Interest:		24 Travel, meals, and entertainment:
a	Mortgage (paid to banks, etc.)	16a 3,088,296	a Travel
b	Other	16b 5,565,911	b Deductible meals and entertainment (see instructions)
17	Legal and professional services	17 12,110,512	25 Utilities
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	►	26 Wages (less employment credits)
29	Tentative profit or (loss). Subtract line 28 from line 7		27a Other expenses (from line 48)
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions)		b Reserved for future use
Simplified method filers only: enter the total square footage of: (a) your home: 2,005,357			
and (b) the part of your home used for business: 184,021 . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			
31	Net profit or (loss). Subtract line 30 from line 29.		30 9,480,108
<ul style="list-style-type: none"> 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. 			
32	If you have a loss, check the box that describes your investment in this activity (see instructions).		31 317,258,762
<ul style="list-style-type: none"> 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. 1,652,636 			
32a <input type="checkbox"/> All investment is at risk.			
32b <input type="checkbox"/> Some investment is not at risk.			

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 1,225,382
36	Purchases less cost of items withdrawn for personal use	36 2,360,084
37	Cost of labor. Do not include any amounts paid to yourself	37 557,286
38	Materials and supplies	38 1,762,696
39	Other costs	39 952,556
40	Add lines 35 through 39	40
41	Inventory at end of year	41 1,297,442
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 2014, 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.

Part III **Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation				<input type="checkbox"/> Yes	<input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation				35	41,171,194
36	Purchases less cost of items withdrawn for personal use				36	252,869,775
37	Cost of labor. Do not include any amounts paid to yourself				37	33,010,827
38	Materials and supplies				38	55,472,324
39	Other costs				39	71,778,742
40	Add lines 35 through 39				40	
41	Inventory at end of year				41	41,987,499
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 2014, 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?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
47a	Do you have evidence to support your deduction?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If "Yes," is the evidence written?				<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

SCHEDULE C-EZ
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Total schedules filed = **4,995,648**

Net Profit From Business

(Sole Proprietorship)

OMB No. 1545-0074

2014

Attachment
Sequence No. **09A**

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 2014 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 <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here <input type="checkbox"/> 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) <input type="checkbox"/>
5	Of the total number of miles you drove your vehicle during 2014, 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? <input type="checkbox"/> Yes <input type="checkbox"/> No
7	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
8a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

SCHEDULE C-EZ
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Total schedules filed = **4,995,648**

Data is tabulated with the Schedule C's

OMB No. 1545-0074

2014

Attachment
Sequence No. **09A**

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 2014 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 <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here <input type="checkbox"/>	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) <input type="checkbox"/>
5	Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:
a	Business <input type="checkbox"/>
b	Commuting (see page 2) <input type="checkbox"/>
c	Other <input type="checkbox"/>
6	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
7	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
8a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

OMB No. 1545-0074

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

2014
Attachment
Sequence No. 12

Name(s) shown on return

Your social security number

Total schedules filed = 20,745,341 Total Sales Reported with Form 1099 = 15,923,321**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .	1,948,824	1,912,765		1,859,189
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	7,527,910	7,468,245	1,478,955	7,221,250
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	2,676,799	2,279,777	186,528	2,446,793
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	550,387	527,344	64,076	547,218
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	509,657
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	1,131,982
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	(2,314,944)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	11,619,137

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .	2,045,320	1,994,171		2,003,566
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	6,977,305	6,894,621	835,920	6,835,304
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	8,105,081	7,812,175	425,715	7,799,269
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	1,732,685	1,621,226	581,142	1,379,320
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	2,321,530
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	2,206,950
13 Capital gain distributions. See the instructions			13	9,587,186
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	(5,284,257)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back			15	18,260,253

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

OMB No. 1545-0074

2014
Attachment
Sequence No. 12

Name(s) shown on return

Your social security number

Total schedules filed = 20,745,341 Total Sales Reported with Form 1099 = 4,750,769,842

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

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

See instructions for how to figure the amounts to enter on the lines below.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .	271,858,917	272,247,895		-389,040
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	2,321,087,309	2,386,309,231	60,117,643	-5,108,660
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	383,747,031	381,775,373	-587,489	1,384,262
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	96,330,398	98,002,484	-1,450,939	-3,183,360
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	3,182,404
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	12,799,241
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	(181,520,772)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	-172,838,857

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

See instructions for how to figure the amounts to enter on the lines below.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .	114,698,795	101,864,826		12,827,921
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	472,840,643	426,584,985	7,539,103	53,799,492
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	697,544,386	566,982,163	-2,194,624	128,547,681
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	377,143,484	287,366,753	-36,968,317	52,812,245
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	185,667,658
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	196,725,849
13 Capital gain distributions. See the instructions			13	67,798,357
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	(319,968,163)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back			15	378,268,051

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • 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. <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ►</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ►</p> <p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> 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).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>	16 20,189,886 18 452,440 19 1,394,633 21 ()
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Part III Summary

16	Combine lines 7 and 15 and enter the result	16	205,429,193
	<ul style="list-style-type: none"> • 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?		
	<input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> 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	4,980,299
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	22,677,825
20	Are lines 18 and 19 both zero or blank?		
	<input type="checkbox"/> 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. <input type="checkbox"/> 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:	21	()
	<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 		
	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?		
	<input type="checkbox"/> 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). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
► Attach to Form 1040, 1040NR, or Form 1041.
► Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2014

Attachment
Sequence No. 13

Total schedules filed = 19,703,333

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 2014 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 Returns with Rental Properties = 10,661,915** **Total Number of Rental Properties = 17,890,599**

B **Number of Returns with Royalties = 2,420,315** **Total Number of Royalties = 3,679,174**

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	<input type="checkbox"/>
B	B	<input type="checkbox"/>
C	C	<input type="checkbox"/>

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:	RENT A	ROYALTY B	C
3 Rents received		3 10,169,607		
4 Royalties received		4	2,406,490	

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	5,612,606		
13 Other interest.	13		632,601	
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16	9,077,891		
17 Utilities.	17			
18 Depreciation expense or depletion	18	8,347,449	849,630	
19 Other (list) ►	19			
20 Total expenses. Add lines 5 through 19	20	10,208,178	1,430,855	
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	10,521,617	2,411,340	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(5,474,491)		nondeductible rental loss = 1,586,247 suspended loss carryover = 872,722)

23a Total of all amounts reported on line 3 for all rental properties	23a	10,169,607	
b Total of all amounts reported on line 4 for all royalty properties	23b	2,406,490	
c Total of all amounts reported on line 12 for all properties	23c	5,612,606	
d Total of all amounts reported on line 18 for all properties	23d	9,052,086	
e Total of all amounts reported on line 20 for all properties	23e	11,323,931	

24 Income. Add positive amounts shown on line 21. Do not include any losses	24	7,665,688	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(5,763,596)	
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	11,271,913	

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
► Attach to Form 1040, 1040NR, or Form 1041.
► Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2014

Attachment
Sequence No. 13

Total schedules filed = 19,703

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 2014 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		<input type="checkbox"/>
B		B		<input type="checkbox"/>
C		C		<input type="checkbox"/>

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:	RENT A	ROYALTY B	C
3 Rents received	3	314,530,667		
4 Royalties received	4		45,173,810	
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	57,826,132		
13 Other interest.	13			6,371,107
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16	45,374,629		
17 Utilities.	17			
18 Depreciation expense or depletion	18	75,962,125	5,132,304	
19 Other (list) ►	19			
20 Total expenses. Add lines 5 through 19	20	294,113,791	11,405,088	
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	20,416,876	33,768,722	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(48,866,235)	nondeductible rental loss = 18,719,465 suspended loss carryover = 12,134,724	
23a Total of all amounts reported on line 3 for all rental properties	23a	314,530,667		
b Total of all amounts reported on line 4 for all royalty properties	23b	45,173,810		
c Total of all amounts reported on line 12 for all properties	23c	57,826,132		
d Total of all amounts reported on line 18 for all properties	23d	81,094,429		
e Total of all amounts reported on line 20 for all properties	23e	305,518,880		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		121,134,002	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(60,363,664)		
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		60,770,338	

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

Your social security number

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

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

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

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	6,525,542	21,801		9,919,006
B			<input type="checkbox"/>		<input type="checkbox"/>
C	Number of S-CORPS	4,944,002	<input type="checkbox"/>		290,362
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss							
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS	
B 1,351,933		1,897,829		1,723,742		438,648		2,309,058	
C S-CORPS		S-CORPS		S-CORPS		S-CORPS		S-CORPS	
D 182,782		545,451		1,337,359		1,208,137		3,157,553	
29a Totals	2,312,808								5,097,275
b Totals	1,470,493		2,902,969		1,607,428				
30 Add columns (g) and (j) of line 29a							30	6,571,884	
31 Add columns (f), (h), and (i) of line 29b							31	(5,121,733)	
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	8,678,903	

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	299,385					359,016
b Totals	60,787		39,914			
35 Add columns (d) and (f) of line 34a						35
36 Add columns (c) and (e) of line 34b						36
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
						633,663

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
			471	9,767	

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below **39** **16,997**

Part V Summary

40 Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below **40** **494,675**

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** **17,519,383**

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 V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . .	42	696,804	
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	392,089	

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

49

Schedule E (Form 1040) 2014

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, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. **Yes** **No**

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			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss

Nonpassive Income and Loss

	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B	27,258,724	67,018,292	92,375,613	8,538,497	290,332,062
C	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D	4,674,260	38,233,198	62,861,575	34,839,347	418,755,959
29a	Totals	105,251,490			709,088,022
b	Totals	31,932,984	155,237,188	43,377,844	
30	Add columns (g) and (j) of line 29a				30 814,339,512
31	Add columns (f), (h), and (i) of line 29b				31 (230,548,016)
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				32 583,791,496

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	13,463,882		20,644,912
b	Totals	1,309,340	3,007,272	
35	Add columns (d) and (f) of line 34a			
36	Add columns (c) and (e) of line 34b			
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 29,792,182

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
			477	1,453	

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below **39** **11,397**

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	5,018,457
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	679,383,869
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 V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	125,138,865
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	34,300,924

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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/scheduleeic.



OMB No. 1545-0074

2014

Attachment
Sequence No. **43**

Your social security number

Total schedules filed = 21,153,624

Before you begin:

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



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

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name _____ Last name _____	First name _____ Last name _____	First name _____ Last name _____
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	21,151,564	10,662,611	3,449,364
3 Child's year of birth	Year 21.153.624 <i>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year 10.662.611 <i>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year 3.449.364 <i>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4 a Was the child under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. 1,507,785 <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. 582,949 <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. 618,819 <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2014?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. 593,833 <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. 185,223 <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. 41,691 <i>Go to line 5.</i> The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	21,153,624	10,662,611	3,449,364
6 Number of months child lived with you in the United States during 2014	21,152,612 <i>Do not enter more than 12 months.</i>	10,662,611 <i>Do not enter more than 12 months.</i>	3,449,364 <i>Do not enter more than 12 months.</i>
• If the child lived with you for more than half of 2014 but less than 7 months, enter "7." • If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."			

SCHEDULE EIC
(Form 1040A or 1040)

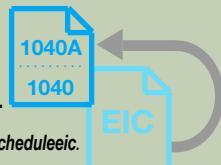
Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total schedules filed = 21,153,624

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2014

Attachment
Sequence No. **43**

Your social security number

Before you begin:

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



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

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name

If you have more than three qualifying children, you have to list only three to get the maximum credit.

First name Last name First name Last name First name Last name

2 Child's SSN

The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 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.

First name Last name First name Last name First name Last name

3 Child's year of birth

Year Year Year

If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

If born after 1995 and the child is 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 2014, a student, and younger than you (or your spouse, if filing jointly)?

Yes. No.

Go to line 5. *Go to line 4b.*

Yes. No.

Go to line 5. *Go to line 4b.*

Yes. No.

Go to line 5. *Go to line 4b.*

b Was the child permanently and totally disabled during any part of 2014?

Yes. No.

Go to line 5. *The child is not a qualifying child.*

Yes. No.

Go to line 5. *The child is not a qualifying child.*

Yes. No.

Go to line 5. *The child is not a qualifying child.*

5 Child's relationship to you

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

First name Last name First name Last name

6 Number of months child lived with you in the United States during 2014

• If the child lived with you for more than half of 2014 but less than 7 months, enter "7."

months months months

Do not enter more than 12 months. *Do not enter more than 12 months.* *Do not enter more than 12 months.*

• If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."

months months months

Do not enter more than 12 months. *Do not enter more than 12 months.* *Do not enter more than 12 months.*

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

OMB No. 1545-0074

2014

Attachment
Sequence No. 14

Profit or Loss From Farming

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

Name of proprietor

Total schedules filed = 1,865,145

Social security number (SSN)

A Principal crop or activity	B Enter code from Part IV	C Accounting method:	D Employer ID number (EIN), (see instr)
	►	<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	

E Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on passive losses Yes No

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

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

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

1a Sales of livestock and other resale items (see instructions)	1a 340,008		
b Cost or other basis of livestock or other items reported on line 1a	1b 214,522		
c Subtract line 1b from line 1a		1c 352,318	
2 Sales of livestock, produce, grains, and other products you raised		2 1,067,371	
3a Cooperative distributions (Form(s) 1099-PATR)	3a ** 465,684	3b Taxable amount	
4a Agricultural program payments (see instructions)	4a ** 408,543	4b Taxable amount	
5a Commodity Credit Corporation (CCC) loans reported under election		5a ** 7,723	
b CCC loans forfeited	5b ** 3,266	5c Taxable amount	
6 Crop insurance proceeds and federal crop disaster payments (see instructions)			
a Amount received in 2014	6a 176,786	6b Taxable amount	
c If election to defer to 2015 is attached, check here ► <input type="checkbox"/>		6d Amount deferred from 2013	
7 Custom hire (machine work) income			
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ►			9 1,569,919

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	10 553,564	23 Pension and profit-sharing plans	23 3,856
11 Chemicals	11 509,269	24 Rent or lease (see instructions):	
12 Conservation expenses (see instructions)	12 30,237	a Vehicles, machinery, equipment	
13 Custom hire (machine work)	13 481,743	b Other (land, animals, etc.)	
14 Depreciation and section 179 expense (see instructions)	14 1,380,016	25 Repairs and maintenance	
15 Employee benefit programs other than on line 23	15 31,064	26 Seeds and plants	
16 Feed	16 960,968	27 Storage and warehousing	
17 Fertilizers and lime	17 710,156	28 Supplies	
18 Freight and trucking	18	29 Taxes	
19 Gasoline, fuel, and oil	19 1,163,427	30 Utilities	
20 Insurance (other than health)	20 995,844	31 Veterinary, breeding, and medicine	
21 Interest:		32 Other expenses (specify):	
a Mortgage (paid to banks, etc.)	21a 351,611	a _____	
b Other	21b 462,114	b _____	
22 Labor hired (less employment credits)	22 326,799	c _____	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions ►		d _____	
34 Net farm profit or (loss). Subtract line 33 from line 9 Total of all unmarked expenses 1,554,129		e _____	
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-)			
35 Did you receive an applicable subsidy in 2014? (see instructions)		33 23,391	<input type="checkbox"/> Yes <input type="checkbox"/> No
36 Check the box that describes your investment in this activity and see instructions for where to report your loss.		34 1,784,483	
a <input type="checkbox"/> All investment is at risk.	b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2014

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

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2014
Attachment
Sequence No. 14

Name of proprietor

Total schedules filed = 1,865,145

Social security number (SSN)

A Principal crop or activity	B Enter code from Part IV	C Accounting method:	D Employer ID number (EIN), (see instr)
	►	<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	

E Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on passive losses Yes No

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

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

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

1a Sales of livestock and other resale items (see instructions)	1a 39,586,314			
b Cost or other basis of livestock or other items reported on line 1a	1b 21,799,433			
c Subtract line 1b from line 1a			1c 17,786,881	
2 Sales of livestock, produce, grains, and other products you raised			2 118,574,734	
3a Cooperative distributions (Form(s) 1099-PATR)	3a ** 22,877,904	3b Taxable amount	3b ** 17,160,128	
4a Agricultural program payments (see instructions)	4a ** 5,518,221	4b Taxable amount	4b ** 5,434,900	
5a Commodity Credit Corporation (CCC) loans reported under election			5a ** 428,461	
b CCC loans forfeited	5b ** 42,308	5c Taxable amount	5c ** 40,407	
6 Crop insurance proceeds and federal crop disaster payments (see instructions)			6b ** 6,092,746	
a Amount received in 2014	6a 6,923,642	6b Taxable amount	6d 1,468,165	
c If election to defer to 2015 is attached, check here ► <input type="checkbox"/>		6d Amount deferred from 2013	7 ** 5,368,350	
7 Custom hire (machine work) income			8 ** 10,117,369	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ►			9 173,712,087	

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 2,082,994		23 Pension and profit-sharing plans	23 14,086
11 Chemicals	11 7,521,423		24 Rent or lease (see instructions):	24a
12 Conservation expenses (see instructions)	12 116,750		b Vehicles, machinery, equipment	24b
13 Custom hire (machine work)	13 5,325,113		25 Repairs and maintenance	25 10,778,645
14 Depreciation and section 179 expense (see instructions)	14 33,848,549		26 Seeds and plants	26 10,999,954
15 Employee benefit programs other than on line 23	15 395,416		27 Storage and warehousing	27
16 Feed	16 20,725,692		28 Supplies	28 5,135,784
17 Fertilizers and lime	17 15,961,441		29 Taxes	29 3,695,798
18 Freight and trucking	18		30 Utilities	30
19 Gasoline, fuel, and oil	19 8,981,478		31 Veterinary, breeding, and medicine	31
20 Insurance (other than health)	20 5,975,552		32 Other expenses (specify):	32a
21 Interest:			a _____	32b
a Mortgage (paid to banks, etc.)	21a 3,724,161		b _____	32c
b Other	21b 3,644,375		c _____	32d
22 Labor hired (less employment credits)	22 6,989,050		d _____	32e
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions ►			e _____	32f
34 Net farm profit or (loss). Subtract line 33 from line 9 Total of all unmarked expenses 38,377,365				
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Nondeductible Loss (+) / Suspended Carryover (-)			f _____	
35 Did you receive an applicable subsidy in 2014? (see instructions)			33 184,293,625	
36 Check the box that describes your investment in this activity and see instructions for where to report your loss.			34 -8,276,215	
a <input type="checkbox"/> All investment is at risk. b <input type="checkbox"/> Some investment is not at risk.			77,807	<input type="checkbox"/> Yes <input type="checkbox"/> No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2014

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

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

37	Sales of livestock, produce, grains, and other products (see instructions)			37	1,067,371	
38a	Cooperative distributions (Form(s) 1099-PATR)			38a	** 465,684	38b Taxable amount
39a	Agricultural program payments			39a	** 408,543	39b Taxable amount
40	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election					
b	CCC loans forfeited			40b	** 3,266	40c Taxable amount
41	Crop insurance proceeds					
42	Custom hire (machine work) income					
43	Other income (see instructions)					
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)					
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*					
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9			49		
				50	10,959	

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

Part IV Principal Agricultural Activity Codes



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

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

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

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

Crop Production

111100 Oilseed and grain 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)

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

37	Sales of livestock, produce, grains, and other products (see instructions)			37	118,574,734
38a	Cooperative distributions (Form(s) 1099-PATR)			38a	** 22,877,904
39a	Agricultural program payments			39a	** 5,518,221
40	Commodity Credit Corporation (CCC) loans:			39b	Taxable amount
a	CCC loans reported under election			40a	** 428,461
b	CCC loans forfeited			40b	** 42,308
40c	40c Taxable amount			40c	** 40,407
41	Crop insurance proceeds			41	** 6,092,746
42	Custom hire (machine work) income			42	** 5,368,350
43	Other income (see instructions)			43	** 10,117,369
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			44	8,760,054
45	Inventory of livestock, produce, grains, and other products at beginning of 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	2,227,516

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

Part IV Principal Agricultural Activity Codes



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

CAUTION

- 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 NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) 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

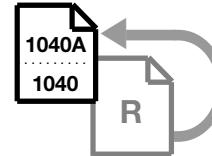
113000 Forestry and logging (including forest nurseries and timber tracts)

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/scheduler.



OMB No. 1545-0074

2014

Attachment
Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total schedules filed = 77,674

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2014:

- 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 2014: Check only one box:

Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1	<input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability	2	<input type="checkbox"/>
Married filing jointly	3 Both spouses were 65 or older	3	<input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	<input type="checkbox"/>
Married filing jointly	5 Both spouses were under 65, and both retired on permanent and total disability	5	<input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	<input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7	<input type="checkbox"/>
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2014	8	<input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2014	9	<input type="checkbox"/>

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

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

No → Complete Parts II and III.

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

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

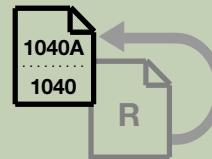
- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2014, check this box ►
 - If you checked this box, you do not have to get another statement for 2014.
 - If you **did not** check this box, have your physician complete the statement in the 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/scheduler.



OMB No. 1545-0074

2014

Attachment
Sequence No. **16**

Name(s) shown on Form 1040A or 1040

Total schedules filed = 77,674

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2014:

- 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 2014: Check only one box:

Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1	<input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability	2	<input type="checkbox"/>
	3 Both spouses were 65 or older	3	<input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	<input type="checkbox"/>
Married filing jointly	5 Both spouses were under 65, and both retired on permanent and total disability	5	<input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	<input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7	<input type="checkbox"/>
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2014	8	<input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2014	9	<input type="checkbox"/>

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

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

No → Complete Parts II and III.

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

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

- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2014, check this box ►
 - If you checked this box, you do not have to get another statement for 2014.
 - If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

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					
	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.						
TIP	For more details on what to include on line 11, see <i>Figure Your Credit</i> in the instructions.						
12	If you completed line 11, enter the smaller of line 10 or line 11. All others , enter the amount from line 10						
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2014.						
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions).						
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).						
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						
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38						
15	If you checked (in Part I): Enter:						
	Box 1 or 2	\$7,500					
	Box 3, 4, 5, 6, or 7	\$10,000					
	Box 8 or 9	\$5,000					
16	Subtract line 15 from line 14. If zero or less, enter -0-						
17	Enter one-half of line 16						
18	Add lines 13c and 17						
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20						
20	Multiply line 19 by 15% (.15).						
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions						
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 32, or include on Form 1040, line 54 (check box c and enter "Sch R" on the line next to that box)						

* Data not shown because of the small number of sample returns on which they are based.

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		
	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.			
	TIP	For more details on what to include on line 11, see <i>Figure Your Credit</i> in the instructions.		
12	If you completed line 11, enter the smaller of line 10 or line 11. All others , enter the amount from line 10			
12				403,647
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2014.			
13a	a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	16,958		
13b	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)	*		
13c	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	16,962		
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		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	659,781	
17	Enter one-half of line 16	17	329,907	
18	Add lines 13c and 17			346,869
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20			131,811
20	Multiply line 19 by 15% (.15)			
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions			
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 32, or include on Form 1040, line 54 (check box c and enter "Sch R" on the line next to that box)			7,704

* Data not shown because of the small number of sample returns on which they are based.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

OMB No. 1545-0074

2014
Attachment
Sequence No. **17**

Self-Employment Tax

► Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.
► Attach to Form 1040 or Form 1040NR.

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

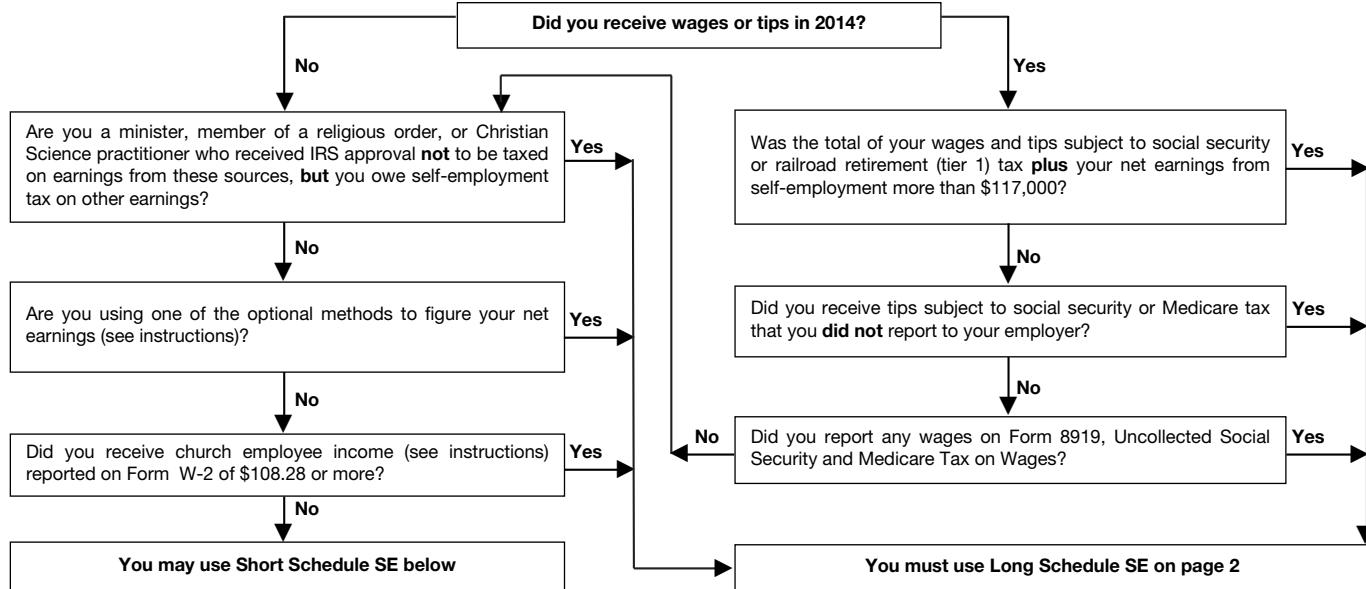
Social security number of person
with **self-employment** income ►

Total schedules filed = 20,674,561

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
- b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z
- 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
- 3 Combine lines 1a, 1b, and 2
- 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** ►

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:
 - \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 57, or Form 1040NR, line 55**
 - More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on **Form 1040, line 57, or Form 1040NR, line 55**
- 6 **Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27, or Form 1040NR, line 27**

1a	701,980	
1b	(21,666)	
2	18,996,691	
3		
4	19,442,303	
5	19,351,496	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

OMB No. 1545-0074

2014

Attachment
Sequence No. **17**

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

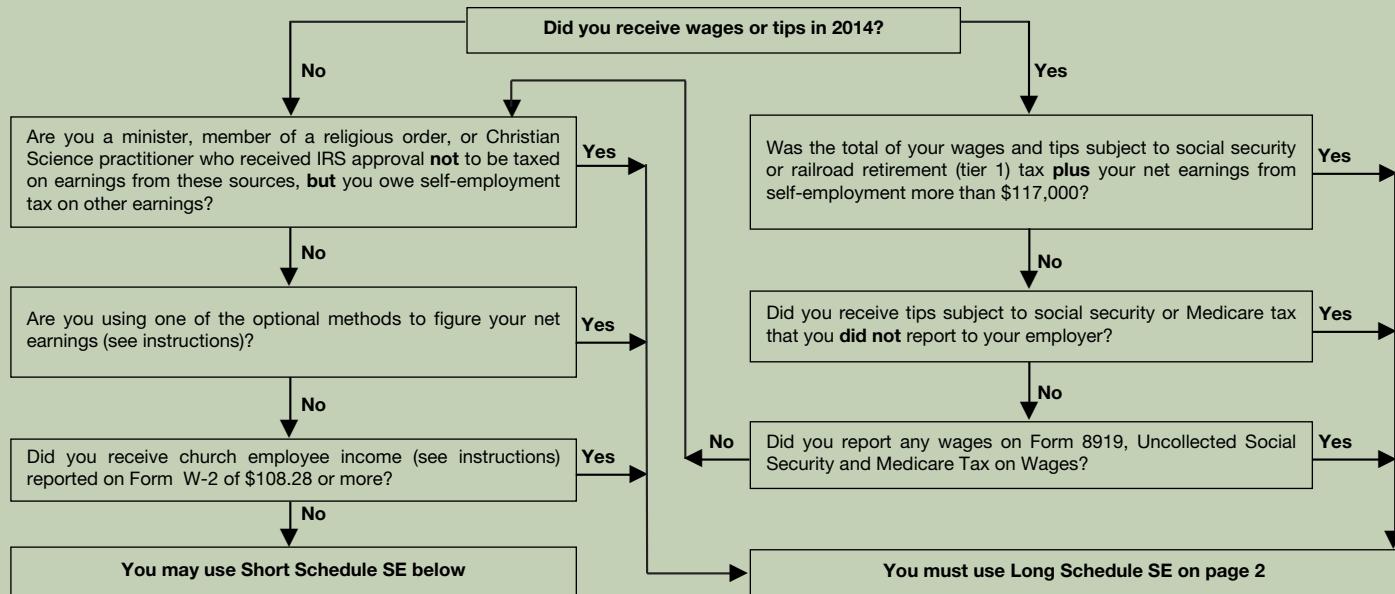
Total schedules filed = 20,674,561

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	17,160,913	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	(157,689)	
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	577,174,918	
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	548,580,642	
	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:	5	58,467,503	
	• \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55			
	• More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55			
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6		

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

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)

3 Combine lines 1a, 1b, and 2

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

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

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 ►

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a	44,050
-----------	---------------

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

6 Add lines 4c and 5b

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014

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 \$117,000 or more, skip lines 8b through 10, and go to line 11

8a	1,951,702
-----------	------------------

8b Unreported tips subject to social security tax (from Form 4137, line 10)

8b	8,396
-----------	--------------

c Wages subject to social security tax (from Form 8919, line 10)

8c	3,323
-----------	--------------

d Add lines 8a, 8b, and 8c

8d	1,953,838
-----------	------------------

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ►

9	
----------	--

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

10	18,680,773
-----------	-------------------

11 Multiply line 6 by 2.9% (.029)

11	19,351,496
-----------	-------------------

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

12	19,351,496
-----------	-------------------

13 **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (.50). Enter the result here and on

Form 1040, line 27, or Form 1040NR, line 27

13	
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Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only if** (a) your gross farm income¹ was not more than \$7,200, or (b) your net farm profits² were less than \$5,198.

14	
-----------	--

14 Maximum income for optional methods

15	
-----------	--

15 Enter the **smaller** of: two-thirds (2/3) of gross farm income¹ (not less than zero) **or** \$4,800. Also include this amount on line 4b above

15	15,329
-----------	---------------

Nonfarm Optional Method. You may use this method **only if** (a) your net nonfarm profits³ were less than \$5,198 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	
-----------	--

16 Subtract line 15 from line 14

17	
-----------	--

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	24,187
-----------	---------------

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

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

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.

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.

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

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

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)

3 Combine lines 1a, 1b, and 2

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

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

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 ►

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

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

6 Add lines 4c and 5b

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014

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 \$117,000 or more, skip lines 8b through 10, and go to line 11

8b Unreported tips subject to social security tax (from Form 4137, line 10)

c Wages subject to social security tax (from Form 8919, line 10)

d Add lines 8a, 8b, and 8c

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ►

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

11 Multiply line 6 by 2.9% (.029)

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

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

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 \$7,200, or (b) your net farm profits² were less than \$5,198.

14 Maximum income for optional methods

15 Enter the **smaller** of: two-thirds (2/3) of gross farm income¹ (not less than zero) **or** \$4,800. Also include this amount on line 4b above

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,198 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

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

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.

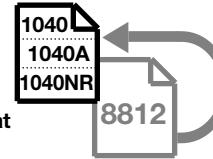
³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

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 8812
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit



OMB No. 1545-0074

2014

Attachment
Sequence No. 47

Name(s) shown on return

Total schedules filed = **20,544,118**

Your social security number

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



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

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

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

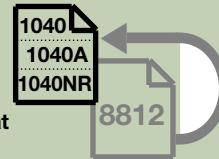
Part II Additional Child Tax Credit Filers

1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).	1	20,534,404	
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).			
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).			
	If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.				
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49			2 7,543,624	
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit			3 20,319,657	
4a	Earned income (see separate instructions)	4a	20,382,366		
b	Nontaxable combat pay (see separate instructions)	4b	98,820		
5	Is the amount on line 4a more than \$3,000?		5	20,327,730	
	<input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6.				
	<input type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result				
6	Multiply the amount on line 5 by 15% (.15) and enter the result			6 20,326,708	
	Next. Do you have three or more qualifying children?				
	<input type="checkbox"/> 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.				
	<input type="checkbox"/> 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



OMB No. 1545-0074

2014

Attachment
Sequence No. 47

Name(s) shown on return

Total schedules filed = 20,544,118

Your social security number

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



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

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

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

Yes No

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

Yes No

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

Yes No

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

Yes No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see 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 52).		1 37,528,799		
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).				
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).				
	If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.					
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49					
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit					
4a	Earned income (see separate instructions)	4a 484,831,594				
b	Nontaxable combat pay (see separate instructions)	4b 1,986,514				
5	Is the amount on line 4a more than \$3,000?		5 423,734,293			
	<input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6.					
	<input type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result					
6	Multiply the amount on line 5 by 15% (.15) and enter the result			6 63,560,639		
	Next. Do you have three or more qualifying children?					
	<input type="checkbox"/> 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.					
	<input type="checkbox"/> 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.					

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	7	1,394,173			
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	8	549,479			
9	Add lines 7 and 8	9	1,703,674			
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71. 1040A filers: Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions). 1040NR filers: Enter the amount from Form 1040NR, line 67.	10	1,385,643			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	358,045			
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	1,745,961			

Part IV Additional Child Tax Credit

13	This is your additional child tax credit	13	20,225,421	
			 Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.	

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	7	1,735,342			
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	8	520,841			
9	Add lines 7 and 8	9	2,256,183			
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71. 1040A filers: Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions). 1040NR filers: Enter the amount from Form 1040NR, line 67.	10	7,279,526			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	592,620			
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	3,720,774			

Part IV Additional Child Tax Credit

13	This is your additional child tax credit	13	27,062,605	
				Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.

Form **982**
(Rev. July 2013)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0046

► Attach this form to your income tax return.
► Information about Form 982 and its instructions is at www.irs.gov/form982.

Attachment
Sequence No. **94**

Name shown on return

Total Forms Filed = 347,146

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** **347,146**

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	18,696
5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5	4,508
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	477
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	1,611
10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i>	10a	19,394
b Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i>	10b	53,728
11 For a discharge of qualified farm indebtedness applied to reduce the basis of:	11a	*
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	11b	0
b Land used or held for use in a trade or business of farming	11c	*
c Other property used or held for use in a trade or business or for the production of income	12	96
12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	13	*
13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge		

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.

Form **982**

(Rev. July 2013)
Department of the Treasury
Internal Revenue Service

Name shown on return

Total Forms Filed = 347,146

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

► Attach this form to your income tax return.
► Information about Form 982 and its instructions is at www.irs.gov/form982.

OMB No. 1545-0046

Attachment
Sequence No. **94**

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** **25,094,724**

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 2,291,812
5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property	5 140,426
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	6 531,287
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	9 203,809
10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i>	10a 899,940
b Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i>	10b 5,061,729
11 For a discharge of qualified farm indebtedness applied to reduce the basis of:	11a *
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	11b 0
b Land used or held for use in a trade or business of farming	11c *
c Other property used or held for use in a trade or business or for the production of income	12 4,487
12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	13 *
13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	

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.

Form **2106**Department of the Treasury
Internal Revenue Service (99)**Employee Business Expenses**

OMB No. 1545-0074

2014Attachment
Sequence No. **129**

Your name

Total Forms Filed = 9,006,368

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.)	4,839,820		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2,049,302		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	1,900,877		
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	5,744,986		
5	Meals and entertainment expenses (see instructions)			3,011,499
6	Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	8,009,561		

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).	380,410		200,006
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	7,989,170		2,994,916
9	Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
10	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.)			2,994,916
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.) ►			8,126,570

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

OMB No. 1545-0074

2014

Attachment
Sequence No. **129**

Your name

Total Forms Filed = 9,006,368

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	35,504,262		
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	2	2,131,765		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	3	5,906,848		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	4	20,085,098		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	5			10,879,373
5 Meals and entertainment expenses (see instructions)	6	63,627,973		
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5				

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

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

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	7	2,215,910		881,363	
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	61,470,438		10,097,944	
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			5,967,337	
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.)					
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			67,437,775	

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

Cat. No. 11700N

Form **2106** (2014)

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 2014	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?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
20	Do you have evidence to support your deduction?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
21	If "Yes," is the evidence written?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)				
22	Multiply line 13 by 56¢ (.56). Enter the result here and on line 1	22	3,777,474	
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	473,060	
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 (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction)	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 2014	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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

22	Multiply line 13 by 56¢ (.56). Enter the result here and on line 1	22	26,885,618
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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	3,271,076

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 (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction)	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	

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

2014Attachment
Sequence No. **129A**

Your name

Total Forms Filed = 4,438,086

Occupation in which you incurred expenses

Social security number

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 2014.

Caution: You can use the standard mileage rate for 2014 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 56¢ (.56). Enter the result here	1	4,839,820
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	2,049,302
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	1,900,877
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	5,744,986
5	Meals and entertainment expenses: \$ <u>3,011,499</u> × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	2,994,916
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	8,126,570

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 2014, 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

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

2014

Attachment
Sequence No. **129A**

Your name

Total Forms Filed = 4,438,086

Occupation in which you incurred expenses

Social security number

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 2014.

Caution: You can use the standard mileage rate for 2014 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 56¢ (.56). Enter the result here	1	35,504,262
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	2,131,765
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	5,906,848
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	20,085,098
5	Meals and entertainment expenses: \$ <u>10,879,373</u> × 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	5,967,337
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	67,437,775

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 2014, 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

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

 VOID CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Undistributed Long-Term Capital Gains 2014 Form 2439	
Total Forms Filed = 10,649		For calendar year 2014, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2014, and ending _____, 20 _____	
Identification number of RIC or REIT	1a Total undistributed long-term capital gains 10,647		
Shareholder's identifying number	1b Unrecaptured section 1250 gain *		
Shareholder's name, address, and ZIP code	1c Section 1202 gain 0	1d Collectibles (28%) gain 997	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.
	2 Tax paid by the RIC or REIT on the box 1a gains 10,629		

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 they are based.

2014 Line Item Estimates—All figures are estimates based on samples.
Amounts of selected lines filed (in thousands of dollars)

77

VOID

CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Undistributed Long-Term Capital Gains 2014 Form 2439	
Total Forms Filed = 10,649		For calendar year 2014, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2014, and ending _____, 20 _____	
Identification number of RIC or REIT	1a Total undistributed long-term capital gains 94.512		
Shareholder's identifying number	1b Unrecaptured section 1250 gain *		
Shareholder's name, address, and ZIP code	1c Section 1202 gain 0	1d Collectibles (28%) gain 1.255	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.
	2 Tax paid by the RIC or REIT on the box 1a gains 23.018		

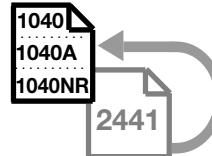
Form **2439**

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 they are based.

Form **2441****Child and Dependent Care Expenses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)**2014**
Attachment
Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,117,927

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)
				7,048,447

Did you receive
dependent care benefits?

No → Complete only Part II below.

Yes → Complete Part III on the back next.

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

Part II Credit for Child and Dependent Care Expenses

2	Information about your qualifying person(s) . If you have more than two qualifying persons, see the instructions.	(a) Qualifying person's name First	(b) Qualifying person's social security number Last	(c) Qualified expenses you incurred and paid in 2014 for the person listed in column (a)
				6,801,352
				2,383,292
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 6,553,041
4	Enter your earned income . See instructions			4 7,080,603
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4			5 4,372,309
6	Enter the smallest of line 3, 4, or 5			6 6,527,313
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
\$0–15,000		.35
15,000–17,000		.34
17,000–19,000		.33
19,000–21,000		.32
21,000–23,000		.31
23,000–25,000		.30
25,000–27,000		.29
27,000–29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000–31,000		.27
31,000–33,000		.26
33,000–35,000		.25
35,000–37,000		.24
37,000–39,000		.23
39,000–41,000		.22
41,000–43,000		.21
43,000–No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions

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

11 Credit for child and dependent care expenses. Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47

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

Cat. No. 11862M

Form **2441** (2014)

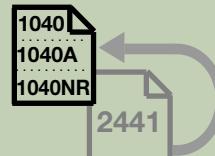
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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

2014

Attachment
Sequence No. **21**

Your social security number

Total Forms Filed = 7,117,927

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)
				35,450,272

Did you receive
dependent care benefits?

No → Complete only Part II below.

Yes → Complete Part III on the back next.

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

Part II Credit for Child and Dependent Care Expenses

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

	(a) Qualifying person's name First	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2014 for the person listed in column (a)
			23,793,029
			8,200,420

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

4 Enter your **earned income**. See instructions

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

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

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
\$0—15,000	.35	
15,000—17,000	.34	
17,000—19,000	.33	
19,000—21,000	.32	
21,000—23,000	.31	
23,000—25,000	.30	
25,000—27,000	.29	
27,000—29,000	.28	

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000	.27	
31,000—33,000	.26	
33,000—35,000	.25	
35,000—37,000	.24	
37,000—39,000	.23	
39,000—41,000	.22	
41,000—43,000	.21	
43,000—No limit	.20	

9 Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions

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 49; Form 1040A, line 31; or Form 1040NR, line 47

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

Cat. No. 11862M

Form **2441** (2014)

Part III Dependent Care Benefits

12 Enter the total amount of **dependent care benefits** you received in 2014. 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

13 Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period. See instructions

14 Enter the amount, if any, you forfeited or carried forward to 2015. See instructions

15 Combine lines 12 through 14. See instructions

16 Enter the total amount of **qualified expenses** incurred in 2014 for the care of the **qualifying person(s)**

17 Enter the **smaller** of line 15 or 16.

18 Enter your **earned income**. See instructions

19 Enter the amount shown below that applies to you.

- If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).
- If married filing separately, see instructions.
- All others, enter the amount from line 18.

20 Enter the **smallest** of line 17, 18, or 19

21 Enter \$5,000 (\$2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19).

22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)

No. Enter -0-.

Yes. Enter the amount here

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

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

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".

12	1,312,973	
13	11,934	
14	(78,132)	
15		
16	1,264,402	
17		
18	7,080,603	
19	4,372,309	
20		
21		
22	2,290	
24	*	
25	1,143,548	
26	237,989	

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)

28 **Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25

29 Subtract line 28 from line 27. If zero or less, **stop**. You cannot take the credit. **Exception.** If you paid 2013 expenses in 2014, see the instructions for line 9

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.

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

27		
28	1,145,790	
29		
30		
31	6,553,041	

* Data not shown because of the small number of sample returns on which they are based.

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2014. 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	4,502,152
13	Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period. See instructions	13	12,732
14	Enter the amount, if any, you forfeited or carried forward to 2015. See instructions	14	(63,427)
15	Combine lines 12 through 14. See instructions	15	
16	Enter the total amount of qualified expenses incurred in 2014 for the care of the qualifying person(s)	16	10,246,504
17	Enter the smaller of line 15 or 16	17	
18	Enter your earned income . See instructions	18	479,762,278
19	Enter the amount shown below that applies to you.	19	238,826,927
	• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).	20	
	• If married filing separately, see instructions.	21	
	• All others, enter the amount from line 18.	22	15,793
20	Enter the smallest of line 17, 18, or 19	23	
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	24	*
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)	25	3,959,746
	<input type="checkbox"/> No. Enter -0-.	26	475,918
	<input type="checkbox"/> Yes. Enter the amount here		
23	Subtract line 22 from line 15	27	
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	28	3,966,229
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	29	
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".	30	

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	3,966,229
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2013 expenses in 2014, 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	17,997,402

Form 2441 (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Investment Credit

► Attach to your tax return.
► Information about Form 3468 and its separate instructions is at www.irs.gov/form3468.

OMB No. 1545-0155

2014

Attachment
Sequence No. **174**

Total Forms Filed = 13,760

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			2,275
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			1,881
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			1,437
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			2,387

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total Forms Filed = 13,760

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

2014

Attachment
Sequence No. **174**

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	10,698	
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	1,789	
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	5,794	
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	18,317	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2014)

* Data not shown because of the small number of sample returns on which they are based.

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 ► <input type="checkbox"/>			
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 (only enter amounts paid or incurred before 2012) \$ _____ × 13% (.13)	11e	0	
f	Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ _____ × 13% (.13)	11f	*	
g	Other pre-1936 buildings \$ _____ × 10% (.10)	11g	619	
h	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) \$ _____ × 26% (.26)	11h	*	
i	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ _____ × 26% (.26)	11i	*	
j	Other certified historic structures \$ _____ × 20% (.20)	11j	2,669	
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)	11m	*	
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	*	
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	507	
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	7,818	
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	22	

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 ► <input type="checkbox"/>			
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 (only enter amounts paid or incurred before 2012) \$ _____ × 13% (.13) 11e 0			
f	Pre-1936 buildings affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ _____ × 13% (.13) 11f *			
g	Other pre-1936 buildings \$ _____ × 10% (.10) 11g 15,139			
h	Certified historic structures located in the Gulf Opportunity Zone (only enter amounts paid or incurred before 2012) \$ _____ × 26% (.26) 11h *			
i	Certified historic structures affected by a Midwestern disaster (only enter amounts paid or incurred before 2012) \$ _____ × 26% (.26) 11i *			
j	Other certified historic structures \$ _____ × 20% (.20) 11j 164,134			
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 *
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 982			
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 332,815			
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 171

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):

Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.

I Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ × 10% (.10)	12l	
m If the electrical capacity of the property is measured in:	12m	
• 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		
n Multiply line 12l by line 12m	12n	37
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	0
q Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ × 30% (.30)	12q	*
Geothermal heat pump systems (see instructions):		
r Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ × 10% (.10)	12r	99
Qualified investment credit facility property (see instructions):		
s Basis of property placed in service during the tax year \$ × 30% (.30)	12s	82
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	11,692

Form 3468 (2014)

* Data not shown because of the small number of sample returns on which they are 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.

I	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	\$	$\times 10\% (.10)$	12I	
m	If the electrical capacity of the property is measured in:			12m	
	• 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				
n	Multiply line 12I by line 12m			12n	2,488
	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	\$	$\times 30\% (.30)$	12o	
p	Enter the smaller of line 12o or \$4,000			12p	0
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008	\$	$\times 30\% (.30)$	12q	*
	Geothermal heat pump systems (see instructions):				
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	\$	$\times 10\% (.10)$	12r	1,001
	Qualified investment credit facility property (see instructions):				
s	Basis of property placed in service during the tax year	\$	$\times 30\% (.30)$	12s	35,053
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	557,933

Form 3468 (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **3800**Department of the Treasury
Internal Revenue Service (99)**General Business Credit**

OMB No. 1545-0895

2014
Attachment
Sequence No. 22

Name(s) shown on return

Total Forms Filed = 585,839

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	111,677
2	Passive activity credits from line 2 of all Parts III with box B checked	2	75,282
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)	3	62,050
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	157,306
5	Carryback of general business credit from 2015. 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	281,116

Part II Allowable Credit

7	Regular tax before credits:	7	172,162
• Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44			
• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			
8	Alternative minimum tax:	8	172,162
• Individuals. Enter the amount from Form 6251, line 35	8	172,162	172,162
• Corporations. Enter the amount from Form 4626, line 14			
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			
9	Add lines 7 and 8	9	
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	104,676
c	Add lines 10a and 10b	10c	305,735
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	524,562
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	521,977
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	306,559
14	Tentative minimum tax:	14	434,166
• Individuals. Enter the amount from Form 6251, line 33	14	434,166	434,166
• Corporations. Enter the amount from Form 4626, line 12			
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54			
15	Enter the greater of line 13 or line 14	15	435,994
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	347,964
17	Enter the smaller of line 6 or line 16	17	143,787
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

General Business Credit

OMB No. 1545-0895

2014
Attachment
Sequence No. 22

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

Total Forms Filed = 585,839

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	1,125,158
2	Passive activity credits from line 2 of all Parts III with box B checked	2	167,011
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)	3	213,909
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	3,274,936
5	Carryback of general business credit from 2015. 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	4,614,003

Part II Allowable Credit

7	Regular tax before credits:	7	
• Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44			
• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			
8	Alternative minimum tax:	8	4,833,166
• 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			
9	Add lines 7 and 8	9	
10a	Foreign tax credit	10a	
b Certain allowable credits (see instructions)		10b	199,174
c Add lines 10a and 10b		10c	4,627,437
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	136,957,258
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	132,126,016
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	30,597,512
14	Tentative minimum tax:	14	119,039,862
• 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			
15	Enter the greater of line 13 or line 14	15	119,099,878
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	17,938,522
17	Enter the smaller of line 6 or line 16	17	1,114,653
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

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	37,276	
19	Enter the greater of line 13 or line 18	19	37,303	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	40,700	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	40,677	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	21,458	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	5,895	
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)	24	3,907	
25	Add lines 22 and 24	25	25,017	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	22,540	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	524,561	
28	Add lines 17 and 26	28	159,812	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	517,482	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	147,558	
31	Reserved	31	*	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	85,701	
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)	33	69,808	
34	Carryforward of business credit to 2014. 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	57,150	
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions)	35		
36	Add lines 30, 33, 34, and 35	36	248,683	
37	Enter the smaller of line 29 or line 36	37	213,701	
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:	38	348,214	
	• Individuals. Form 1040, line 54, or Form 1040NR, line 51			
	• Corporations. Form 1120, Schedule J, Part I, line 5c			
	• Estates and trusts. Form 1041, Schedule G, line 2b			

Form **3800** (2014)

* Data not shown because of the small number of sample returns on which they are based.

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	12,445,136	
19	Enter the greater of line 13 or line 18	19	12,444,173	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	6,452,522	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	6,403,289	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	90.901	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	4.812	
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)	24	5.810	
25	Add lines 22 and 24	25	96,710	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	50,411	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	106,357,662	
28	Add lines 17 and 26	28	1,165,064	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	105,192,598	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	1,905.276	
31	Reserved	31	*	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	391.823	
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)	33	323.766	
34	Carryforward of business credit to 2014. 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	1,322,343	
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions)	35		
36	Add lines 30, 33, 34, and 35	36	3,551.385	
37	Enter the smaller of line 29 or line 36	37	1,972.218	
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:	38	3,137,282	
	• Individuals. Form 1040, line 54, or Form 1040NR, line 51			
	• Corporations. Form 1120, Schedule J, Part I, line 5c			
	• Estates and trusts. Form 1041, Schedule G, line 2b			

Form **3800** (2014)

* Data not shown because of the small number of sample returns on which they are based.

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

Form 3800 (2014)

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 <input type="checkbox"/> General Business Credit From a Non-Passive Activity	E <input type="checkbox"/> Reserved
B <input type="checkbox"/> General Business Credit From a Passive Activity	F <input type="checkbox"/> Reserved
C <input type="checkbox"/> General Business Credit Carryforwards	G <input type="checkbox"/> Eligible Small Business Credit Carryforwards
D <input type="checkbox"/> General Business Credit Carrybacks	H <input type="checkbox"/> Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ► **85,989**

(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)	19,970	
1b Reserved		
1c Increasing research activities (Form 6765)	118,421	
1d Low-income housing (Form 8586, Part I only)	40,385	
1e Disabled access (Form 8826) (see instructions for limitation)	13,245	
1f Renewable electricity, refined coal, and Indian coal production (Form 8835)	3,659	
1g Indian employment (Form 8845)	10,837	
1h Orphan drug (Form 8820)	1,068	
1i New markets (Form 8874)	898	
1j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	7,854	
1k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	16,149	
1l Biodiesel and renewable diesel fuels (attach Form 8864)	4,615	
1m Low sulfur diesel fuel production (Form 8896)	366	
1n Distilled spirits (Form 8906)	198	
1o Nonconventional source fuel (Form 8907)	13,514	
1p Energy efficient home (Form 8908)	7,368	
1q Energy efficient appliance (Form 8909)	888	
1r Alternative motor vehicle (Form 8910)	4,434	
1s Alternative fuel vehicle refueling property (Form 8911)	4,073	
1t Reserved		
1u Mine rescue team training (Form 8923)	25	
1v Agricultural chemicals security (Form 8931) (see instructions for limitation)	90	
1w Employer differential wage payments (Form 8932)	742	
1x Carbon dioxide sequestration (Form 8933)	*	
1y New hire retention (carryforward only)	4,321	
1z Qualified plug-in electric vehicle (carryforward only)	408	
1aa General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	25,084	
1bb Other	3,098	
1zz Add lines 1a through 1zz and enter here and on the applicable line of Part I	22,873	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I		
3 Enter the amount from Form 8844 here and on the applicable line of Part II.	27,408	
4a Investment (Form 3468, Part III) (attach Form 3468)	14,820	
4b Work opportunity (Form 5884)	57,537	
4c Biofuel producer (Form 6478)	1,430	
4d Low-income housing (Form 8586, Part II)	8,575	
4e Renewable electricity, refined coal, and Indian coal production (Form 8835)	1,599	
4f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	137,501	
4g Qualified railroad track maintenance (Form 8900)	116	
4h Small employer health insurance premiums (Form 8941)	52,875	
4i Reserved		
4j Other		
4z Add lines 4a through 4z and enter here and on the applicable line of Part II	2,827	
5 Add lines 2, 3, and 4 and enter here and on the applicable line of Part II		
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II		

Form 3800 (2014)

* Data not shown because of the small number of sample returns on which they are based.

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 <input type="checkbox"/> General Business Credit From a Non-Passive Activity	E <input type="checkbox"/> Reserved
B <input type="checkbox"/> General Business Credit From a Passive Activity	F <input type="checkbox"/> Reserved
C <input type="checkbox"/> General Business Credit Carryforwards	G <input type="checkbox"/> Eligible Small Business Credit Carryforwards
D <input type="checkbox"/> General Business Credit Carrybacks	H <input type="checkbox"/> Reserved

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

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a 412,148	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c 1,988,157	
d Low-income housing (Form 8586, Part I only)	1d 408,399	
e Disabled access (Form 8826) (see instructions for limitation)	1e 49,184	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f 50,635	
g Indian employment (Form 8845)	1g 86,130	
h Orphan drug (Form 8820)	1h 31,995	
i New markets (Form 8874)	1i 13,597	
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j 2,784	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k 11,795	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l 39,853	
m Low sulfur diesel fuel production (Form 8896)	1m 8,619	
n Distilled spirits (Form 8906)	1n 6,428	
o Nonconventional source fuel (Form 8907)	1o 42,563	
p Energy efficient home (Form 8908)	1p 166,697	
q Energy efficient appliance (Form 8909)	1q 1,827	
r Alternative motor vehicle (Form 8910)	1r 26,275	
s Alternative fuel vehicle refueling property (Form 8911)	1s 23,266	
t Reserved	1t	
u Mine rescue team training (Form 8923)	1u 98	
v Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v 8,375	
w Employer differential wage payments (Form 8932)	1w 2,593	
x Carbon dioxide sequestration (Form 8933)	1x *	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y 24,024	
z Qualified plug-in electric vehicle (carryforward only)	1z 1,279	
aa New hire retention (carryforward only)	1aa 38,868	
bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb 9,799	
zz Other	1zz 620,811	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	
3 Enter the amount from Form 8844 here and on the applicable line of Part II.	3 111,158	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a 869,469	
b Work opportunity (Form 5884)	4b 642,248	
c Biofuel producer (Form 6478)	4c 15,818	
d Low-income housing (Form 8586, Part II)	4d 89,247	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e 166,710	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f 1,312,129	
g Qualified railroad track maintenance (Form 8900)	4g 62,305	
h Small employer health insurance premiums (Form 8941)	4h 154,565	
i Reserved	4i	
j Reserved	4j	
z Other	4z 103,338	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II.	5	
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Moving Expenses

OMB No. 1545-0074

2014

Attachment
Sequence No. 170

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

Total Forms Filed = 1,158,605

Your social security number

Before you begin:	<ul style="list-style-type: none"> ✓ 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)
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals
3	Add lines 1 and 2
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
5	Is line 3 more than line 4?
	<p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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</p>

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

Cat. No. 12490K

Form **3903** (2014)

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

OMB No. 1545-0074

2014

Attachment
Sequence No. 170

Name(s) shown on return

Total Forms Filed = 1,158,605

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	2,625,973	
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	1,010,065	
3	Add lines 1 and 2	3	3,636,038	
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	246,183	
5	Is line 3 more than line 4?	5	3,414,877	

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**

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

Cat. No. 12490K

Form **3903** (2014)

Form **4136****Credit for Federal Tax Paid on Fuels**

OMB No. 1545-0162

2014Attachment
Sequence No. **23**Department of the Treasury
Internal Revenue Service (99)► Information about Form 4136 and its separate instructions is at www.irs.gov/form4136.

Name (as shown on your income tax return)

Total Forms Filed = 353,397

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.

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)				\$ 320,499	
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)				\$ 2,393	
b Other nontaxable use (see Caution above line 1)				1,677	
c Exported				*	
d LUST tax on aviation fuels used in foreign trade				0	

3 Nontaxable Use of Undyed Diesel Fuel

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use					
b Use on a farm for farming purposes				\$ 48,152	
c Use in trains				*	
d Use in certain intercity and local buses (see Caution above line 1)				*	
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				\$ 9,267	
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** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

2014

Attachment
Sequence No. **23**

Name (as shown on your income tax return)

Total Forms Filed = 353,397

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.

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)				\$ 117,958	
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)				\$ 890	
b Other nontaxable use (see Caution above line 1)				699	
c Exported				*	
d LUST tax on aviation fuels used in foreign trade				0	

3 Nontaxable Use of Undyed Diesel Fuel

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use					
b Use on a farm for farming purposes				\$ 17,691	
c Use in trains				*	
d Use in certain intercity and local buses (see Caution above line 1)				*	
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				\$ 3,101	
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** (2014)

* Data not shown because of the small number of sample returns on which they are 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				\$ 36	
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219				23	
c Nontaxable use (other than use by state or local government) taxed at \$.244				9,267	
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			\$ 48,152	
b Use in certain intercity and local buses			*	

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			\$ 9,267	
b Sales from a blocked pump				
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				\$ 23	
b Use in commercial aviation (other than foreign trade) taxed at \$.244				36	
c Nonexempt use in noncommercial aviation				0	
d Other nontaxable uses taxed at \$.244				9,267	
e Other nontaxable uses taxed at \$.219				*	
f LUST tax on aviation fuels used in foreign trade				0	

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				\$ 338	
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219				126	
c Nontaxable use (other than use by state or local government) taxed at \$.244				3,101	
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			\$ 17,691	
b Use in certain intercity and local buses			*	

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			\$ 3,101	
b Sales from a blocked pump				
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				\$ 126	
b Use in commercial aviation (other than foreign trade) taxed at \$.244				338	
c Nonexempt use in noncommercial aviation				0	
d Other nontaxable uses taxed at \$.244				3,101	
e Other nontaxable uses taxed at \$.219				*	
f LUST tax on aviation fuels used in foreign trade				0	

Form 4136 (2014)

* Data not shown because of the small number of sample returns on which they are based.

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			0	
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)				\$ 1,351	
b "P Series" fuels				0	
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				1,029	
d Liquefied hydrogen				0	
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				*	

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)			\$ 3,553	
b "P Series" fuels			16	
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	
d Liquefied hydrogen			0	
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			*	
i Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	

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			0	
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)				\$ 501	
b "P Series" fuels				0	
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				208	
d Liquefied hydrogen				0	
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				*	

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)			\$ 3,372	
b "P Series" fuels			19	
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)			*	
d Liquefied hydrogen			0	
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			*	
i Compressed gas derived from biomass (GGE = 121 cu. ft.)			0	

* Data not shown because of the small number of sample returns on which they are 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			\$ 48,152	
b Kerosene sold for the exclusive use of a state or local government			9,267	
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				\$ *	
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			\$ *	
b Exported dyed kerosene			0	

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

17 \$ 353,397

Form 4136 (2014)

* Data not shown because of the small number of sample returns on which they are 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			\$ 17,691	
b Kerosene sold for the exclusive use of a state or local government			3,101	
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				\$ *	
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			\$ *	
b Exported dyed kerosene			0	

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

17 \$ 148,234

Form 4136 (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form 4562

Department of the Treasury
Internal Revenue Service (99)Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2014

Attachment
Sequence No. 179► Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Total Forms Filed = 12,165,174

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	2,827,643
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	4,674,304
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	289,716
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	4,447,226
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	4,447,163
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	213,397
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	4,479,882
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	4,402,982
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ►	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,551,723
15	Property subject to section 168(f)(1) election	15	123
16	Other depreciation (including ACRS)	16	999,945

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	6,167,829
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	Boxes Checked = 6,446	► <input type="checkbox"/>

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		136,525				135,040
b 5-year property		1,527,421				1,523,416
c 7-year property		1,342,307				1,338,515
d 10-year property		158,181				157,158
e 15-year property		320,114				319,772
f 20-year property		76,007				75,987
g 25-year property		5,176				5,181
h Residential rental property undetermined type		1,165,821				1,162,068
i Nonresidential real property		501,195				493,267
Total GDS cost		4,061,610				4,048,933

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

20a Class life		21,353				21,353
b 12-year		813				810
c 40-year		10,384				10,383

Part IV Summary (See instructions.) Total ADS Costs = 31,603 Total ADS Deduction = 31,598

21	Listed property. Enter amount from line 28	21	2,160,851
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	11,903,188
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	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form 4562 (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► Attach to your tax return.

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

OMB No. 1545-0172

2014

Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Total Forms Filed = 12,165,174

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	53,786,852
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	2,320,026,611
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	7	1,982,952	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	74,105,207
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	73,998,450
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	2,686,714
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	706,932,512
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	73,579,046
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ►	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	10,703,644
15	Property subject to section 168(f)(1) election	15	24,267
16	Other depreciation (including ACRS)	16	5,654,821

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	46,626,530
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1,758,606				453,659
b 5-year property		15,070,954				2,318,999
c 7-year property		19,724,415				2,041,483
d 10-year property		2,810,555				168,436
e 15-year property		5,331,124				218,527
f 20-year property		2,083,893				55,633
g 25-year property		211,893				5,791
h Residential rental property undetermined type		158,678,642				3,526,214
		*				*
i Nonresidential real property		60,660,979				865,371
	Total GDS cost	266,335,844				9,658,898

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

20a Class life		1,305,263				57,198
b 12-year		130,642				2,061
c 40-year		3,230,779				57,095

Part IV Summary (See instructions.) **Total ADS Costs = 4,666,685** **Total ADS Deductions = 116,354**

21	Listed property. Enter amount from line 28	21	6,200,269
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	152,563,828
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	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2014)

* Data not shown because of the small number of sample returns on which they are based.

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

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

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

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost

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** **208,149**

26 Property used more than 50% in a qualified business use:

	%	1,807,635			1,627,599	
	%					
	%					

27 Property used 50% or less in a qualified business use:

	%	623,332		S/L –	576,742	
	%	total 26e + 27e		S/L –		
	%	2,320,112		S/L –		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28** **2,160,851**

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29** **289,716**

Section B—Information on Use of Vehicles

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

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

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).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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 2014 tax year (see instructions):					
		288,623			
43 Amortization of costs that began before your 2014 tax year				43	634,666
44 Total. Add amounts in column (f). See the instructions for where to report				44	822,525

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

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

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

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--------------------------------------------------	----------------------------------	--------------------------------------------------	----------------------------	--------------------------------------------------------------------	---------------------------	------------------------------	----------------------------------	------------------------------------

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** **1,595,257**

26 Property used more than 50% in a qualified business use:

	%	39,453,638			4,282,029	
	%					
	%					

27 Property used 50% or less in a qualified business use:

	%	4,174,046		S/L -	322,982	
	%	total 26e + 27e		S/L -		
	%	43,627,684		S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28** **6,200,269**

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29** **1,982,952**

Section B—Information on Use of Vehicles

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

30	Total business/investment miles driven during the year (do not include commuting miles) .	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
		Yes	No										
31													
32													
33													
34													
35													
36													

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).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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					
		6,375,196			
43	Amortization of costs that began during your 2014 tax year			43	2,026,737
44	Total. Add amounts in column (f). See the instructions for where to report			44	2,613,623

Form **4684**Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

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

2014
Attachment
Sequence No. **26****Total Forms Filed = 257,166**

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			
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	5			
5 Fair market value before casualty or theft	6			
6 Fair market value after casualty or theft	7			
7 Subtract line 6 from line 5	8			
8 Enter the smaller of line 2 or line 7	9			
9 Subtract line 3 from line 8. If zero or less, enter -0-	10			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	11			
11 Enter the smaller of line 10 or \$100	12			
12 Subtract line 11 from line 10	13	201,322		
Caution: Use only one Form 4684 for lines 13 through 18.	14	5,243		
13 Add the amounts on line 12 of all Forms 4684	15	5,201		
14 Add the amounts on line 4 of all Forms 4684	16	201,322		
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.	17	253,817		
16 If line 14 is less than line 13, enter the difference	18	89,502		
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions				
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				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12997O

Form **4684** (2014)

Form **4684**

Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

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

2014
Attachment
Sequence No. **26**

Total Forms Filed = 257,166

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			
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 . . .	5			
5 Fair market value before casualty or theft	6			
6 Fair market value after casualty or theft	7			
7 Subtract line 6 from line 5	8			
8 Enter the smaller of line 2 or line 7	9			
9 Subtract line 3 from line 8. If zero or less, enter -0-	10			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	11			
11 Enter the smaller of line 10 or \$100	12			
12 Subtract line 11 from line 10	13	3,199,385		
Caution: Use only one Form 4684 for lines 13 through 18.	14	27,388		
13 Add the amounts on line 12 of all Forms 4684	15	27,198		
14 Add the amounts on line 4 of all Forms 4684	16	3,199,195		
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.	17	6,109,478		
16 If line 14 is less than line 13, enter the difference	18	2,210,951		
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions				
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				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12997O

Form **4684** (2014)

2014 Line Item Estimates—All figures are estimates based on samples.
Number of returns filed for selected lines

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

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

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

Property A

Property B

Property C

Property D

20 Cost or adjusted basis of each property

21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3

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

23 Fair market value **before** casualty or theft

24 Fair market value **after** casualty or theft

25 Subtract line 24 from line 23

26 Enter the **smaller** of line 20 or line 25

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-

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

	Properties			
	A	B	C	D
20				
21				
22				
23				
24				
25				
26				
27				
28				

Part II Summary of Gains and Losses (from separate Parts I)

(b) Losses from casualties or thefts

(c) Gains from

casualties or thefts includable in income

(a) Identify casualty or theft

(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	14,507	
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	2,179	
34		()	()
		()	()
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	(25,282) (8,394)	
36	Total gains. Add lines 33 and 34, column (c)	36	7,882	
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37	33,325	
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	25,179	
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	8,355	
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	7,801	

Note: Partnerships, enter the amount from line 38a, 38b, or 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.

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

SECTION B—Business and Income-Producing Property

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

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

Property A

Property B

Property C

Property D

20 Cost or adjusted basis of each property

21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3

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

23 Fair market value **before** casualty or theft

24 Fair market value **after** casualty or theft

25 Subtract line 24 from line 23

26 Enter the **smaller** of line 20 or line 25

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-

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**

	Properties			
	A	B	C	D
20				
21				
22				
23				
24				
25				
26				
27				

Part II Summary of Gains and Losses (from separate Parts I)

(b) Losses from casualties or thefts

(c) Gains from casualties or thefts includable in income

(a) Identify casualty or theft

(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	-43,164
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	17,969	
34		()	()
		()	()
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	(683,287)	(811,785)
36	Total gains. Add lines 33 and 34, column (c)	36	93,408	
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37	1,495,072	
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	-683,151	
	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	38b	810,263	
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	90,744	

Note: Partnerships, enter the amount from line 38a, 38b, or 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.

Name(s) shown on tax return

Identifying number

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

Part I Computation of Deduction

40	Initial investment	40		
41	Subsequent investments (see instructions)	41		
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	42		
43	Add lines 40, 41, and 42	43		
44	Withdrawals for all years (see instructions)	44		
45	Subtract line 44 from line 43. This is your total qualified investment	45		
46	Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you have potential third-party recovery	46		
47	Multiply line 46 by line 45	47		
48	Actual recovery	48		
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery . . .	49		
50	Add lines 48 and 49. This is your total recovery	50		
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19-27 for this loss. Then complete Section B, Part II.	51		1,510

Part II Required Statements and Declarations (See instructions.)

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

Name of individual or entity

Taxpayer identification number (if known)

Address

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

Form **4684** (2014)

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

Part I Computation of Deduction

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

107,298

Part II Required Statements and Declarations (See instructions.)

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

Name of individual or entity _____

Taxpayer identification number (if known) _____

Address _____

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

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

2014

Attachment
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,452,543

Identifying numbers

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

1 294,760

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)

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):

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form **4797** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **4797**

Sales of Business Property

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

OMB No. 1545-0184

2014

Attachment
Sequence No. **27**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Total Forms Filed = 3,452,543

Identifying number

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

1 75,270,041

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
3	Gain, if any, from Form 4684, line 39						91,340,596
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						3 90,561
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						4 9,405,914
6	Gain, if any, from line 32, from other than casualty or theft.						5 1,336,254
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						6 36,528,068
							7 138,701,393
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						15,816,236
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)						36,413,145

Part II Ordinary Gains and Losses (see instructions)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I

Form **4797** (2014)

* Data not shown because of the small number of sample returns on which they are 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. ►		
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:	25a	
a Depreciation allowed or allowable from line 22	25b	523,095
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.	26a	
a Additional depreciation after 1975 (see instructions)	26b	
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26c	
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	26d	
d Additional depreciation after 1969 and before 1976.	26e	
e Enter the smaller of line 26c or 26d	26f	
f Section 291 amount (corporations only)	26g	12,615
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).	27a	
a Soil, water, and land clearing expenses	27b	
b Line 27a multiplied by applicable percentage (see instructions)	27c	*
28 If section 1254 property:	28a	
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28b	1,231
29 If section 1255 property:	29a	
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29b	0

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	865,554
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	512,216
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	569,938

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 they are 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	7,831,361			
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	180,243			
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	*			
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	1,301,639			
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	0			

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	45,433,402
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	8,886,538
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	36,546,864

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 they are based.

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

2014Attachment
Sequence No. **37**

Name(s) shown on tax return

Your social security number

Total Forms Filed = 532,809

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2014 (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	258,504
2a	Cooperative distributions (Form(s) 1099-PATR) 2a 98,353	2b	Taxable amount
3a	Agricultural program payments (see instructions) 3a 126,265	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	*
b	CCC loans forfeited 4b 0	4c	Taxable amount
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2014 5a 32,803	5b	Taxable amount 32,799
c	If election to defer to 2015 is attached, check here ► 5d Amount deferred from 2013	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	233,303
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	495,879

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	48,120	21	Pension and profit-sharing plans	21	*
9	Chemicals.	9	66,278	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	6,159	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	47,829	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	162,770	23	Repairs and maintenance	23	126,128
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).	13	*	24	Seeds and plants	24	61,017
14	Feed	14	17,594	25	Storage and warehousing	25	
15	Fertilizers and lime	15	97,872	26	Supplies	26	91,754
16	Freight and trucking	16		27	Taxes	27	361,372
17	Gasoline, fuel, and oil	17	85,939	28	Utilities	28	
18	Insurance (other than health).	18	239,510	29	Veterinary, breeding, and medicine	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a	39,501	a	-----	30a	
b	Other	19b	27,137	b	-----	30b	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	16,213	c	-----	30c	
31	Total expenses. Add lines 8 through 30g (see instructions) ►			d	-----	30d	
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			e	-----	30e	
33	Did you receive an applicable subsidy in 2014? (see instructions)			f	-----	30f	
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)			g	-----	30g	
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 (-) = 26,136			31	439,379		
				32	506,873		
				33	<input type="checkbox"/> Yes <input type="checkbox"/> No		
				34a	<input type="checkbox"/> All investment is at risk.		
				34b	<input type="checkbox"/> Some investment is not at risk.		
				34c	98,655		

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

2014
Attachment
Sequence No. 37

Name(s) shown on tax return

Your social security number

Total Forms Filed = 532,809

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2014 (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	6,344,604
2a	Cooperative distributions (Form(s) 1099-PATR) 2a 691,422	2b	Taxable amount
3a	Agricultural program payments (see instructions) 3a 527,626	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4b	0
b	CCC loans forfeited	4c	Taxable amount
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2014	5a	161,619
c	If election to defer to 2015 is attached, check here ► <input type="checkbox"/> 5d Amount deferred from 2013	5b	Taxable amount
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		
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	10,870,228

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	72,885	21	Pension and profit-sharing plans	21	*
9	Chemicals.	9	303,243	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	13,902	a	Vehicles, machinery, and equipment (see instructions).	22a	
11	Custom hire (machine work)	11	146,492	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	990,856	23	Repairs and maintenance	23	284,932
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).	13	*	24	Seeds and plants	24	340,807
14	Feed	14	39,255	25	Storage and warehousing	25	
15	Fertilizers and lime	15	604,078	26	Supplies	26	285,122
16	Freight and trucking	16		27	Taxes	27	894,147
17	Gasoline, fuel, and oil	17	138,019	28	Utilities	28	
18	Insurance (other than health).	18	321,702	29	Veterinary, breeding, and medicine	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a	227,240	a	-----	30a	
b	Other	19b	238,437	b	-----	30b	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	59,173	c	-----	30c	
31	Total expenses. Add lines 8 through 30g (see instructions) ►			d	-----	30d	
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 .			e	-----	30e	
33	Did you receive an applicable subsidy in 2014? (see instructions)			f	-----	30f	
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)			g	-----	30g	
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 (-) = 206,038			31	6,057,809		
				32	4,812,419		
				33	<input type="checkbox"/> Yes <input type="checkbox"/> No		
				34a	<input type="checkbox"/> All investment is at risk.		
				34b	<input type="checkbox"/> Some investment is not at risk.		
				34c	602,923		

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

Cat. No. 13117W

Form **4835** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **4952**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total Forms Filed = 1,970,856

OMB No. 1545-0191

Investment Interest Expense Deduction

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

2014
Attachment
Sequence No. **51**

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2014 (see instructions)	1	1,439,183	
2	Disallowment investment interest expense from 2013 Form 4952, line 7	2	914,053	
3	Total investment interest expense. Add lines 1 and 2	3	1,949,772	

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	1,792,206	
4b	Qualified dividends included on line 4a	4b	1,500,331	
4c	Subtract line 4b from line 4a	4c		1,710,132
4d	Net gain from the disposition of property held for investment	4d	881,290	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	830.755	
4f	Subtract line 4e from line 4d	4f		381,861
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	202,626	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	1,749,861	
5	Investment expenses (see instructions)	5	784,927	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	1,548,397	

Part III Investment Interest Expense Deduction

7	Disallowment investment interest expense to be carried forward to 2015. Subtract line 6 from line 3. If zero or less, enter -0-	7	977,994	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	1,527,314	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2014)

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total Forms Filed = 1,970,856

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

2014
Attachment
Sequence No. **51**

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2014 (see instructions)	1	19,726,875	
2	Disallowment investment interest expense from 2013 Form 4952, line 7	2	32,239,983	
3	Total investment interest expense. Add lines 1 and 2	3	51,966,858	

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	158,967,127	
4b	Qualified dividends included on line 4a	4b	78,452,234	
4c	Subtract line 4b from line 4a	4c	80,514,893	
4d	Net gain from the disposition of property held for investment	4d	291,122,983	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	263,534,006	
4f	Subtract line 4e from line 4d	4f	27,588,978	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	4,033,633	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	112,137,504	
5	Investment expenses (see instructions)	5	20,580,966	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	94,279,482	

Part III Investment Interest Expense Deduction

7	Disallowment investment interest expense to be carried forward to 2015. Subtract line 6 from line 3. If zero or less, enter -0-	7	33,213,524	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	18,753,334	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2014)

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

2014
Attachment
Sequence No. 28

Name of recipient of distribution

Total Forms Filed = 11,296

Identifying number

Part I Complete this part to see if you can use Form 4972

1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," **do not** use this form

2 Did you roll over any part of the distribution? If "Yes," **do not** use this form

3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?

4 Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?
If you answered "No" to both questions 3 **and** 4, **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 2014 distribution from your own plan

b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of that participant after 1986? If "Yes," **do not** use this form for this distribution

	Yes	No
1		
2		
3		
4		
5a		
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

7 Multiply line 6 by 20% (.20) ►

6	*	
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.

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

8 If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions

9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996

10 Total taxable amount. Subtract line 9 from line 8

11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -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

13 Multiply line 12 by 50% (.50), but **do not** enter more than \$10,000

14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-

15 Multiply line 14 by 20% (.20)

16 Minimum distribution allowance. Subtract line 15 from line 13

17 Subtract line 16 from line 12

18 Federal estate tax attributable to lump-sum distribution

19 Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23

20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)

21 Multiply line 16 by the decimal on line 20

22 Subtract line 21 from line 11

23 Multiply line 19 by 10% (.10)

24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions

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

26 Multiply line 22 by 10% (.10)

27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions

28 Multiply line 27 by ten (10)

29 Subtract line 28 from line 25. Multiple recipients see instructions ►

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 ►

8	11,295	
9	*	
10	11,002	
11	0	
12	11,002	
13		
14		
15		
16	9,013	
17		
18	0	
19		
20		
21		
22		
23		
24	11,002	
25		
26		
27	0	
28		
29	11,002	
30	11,003	

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

2014
Attachment
Sequence No. 28

Name of recipient of distribution

Total Forms Filed = 11,296

Identifying number

Part I Complete this part to see if you can use Form 4972

- 1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," **do not** use this form
- 2 Did you roll over any part of the distribution? If "Yes," **do not** use this form
- 3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?
- 4 Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?
If you answered "No" to both questions 3 **and** 4, **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 2014 distribution from your own plan
- b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of that participant after 1986? If "Yes," **do not** use this form for this distribution

	Yes	No
1		
2		
3		
4		
5a		
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
- 7 Multiply line 6 by 20% (.20) ►

6	*	
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.

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

- 8 If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions
- 9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996
- 10 Total taxable amount. Subtract line 9 from line 8
- 11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -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
- 13 Multiply line 12 by 50% (.50), but **do not** enter more than \$10,000
- 14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-
- 15 Multiply line 14 by 20% (.20)
- 16 Minimum distribution allowance. Subtract line 15 from line 13
- 17 Subtract line 16 from line 12
- 18 Federal estate tax attributable to lump-sum distribution
- 19 Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23
- 20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)
- 21 Multiply line 16 by the decimal on line 20
- 22 Subtract line 21 from line 11
- 23 Multiply line 19 by 10% (.10)
- 24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions
- 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
- 26 Multiply line 22 by 10% (.10)
- 27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions
- 28 Multiply line 27 by ten (10)
- 29 Subtract line 28 from line 25. Multiple recipients see instructions ►
- 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 ►

8	268,763	
9	*	
10	268,176	
11	0	
12	268,176	
13		
14		
15		
16	26,523	
17		
18	0	
19		
20		
21		
22		
23		
24	3,436	
25		
26		
27	0	
28		
29	34,358	
30	34,012	

Form **5329**Department of the Treasury
Internal Revenue Service (99)**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2014Attachment
Sequence No. **29**

► Attach to Form 1040 or Form 1040NR.

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

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

Your social security number

Total Forms Filed = 2,510,510**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 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.**Part I Additional Tax on Early Distributions**

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1,837,199
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	816,942
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,328,005
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	4	1,313,958
	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 QTGs	5	196,905
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	129,650
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	121,513

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2014 than is allowable or you had an amount on line 17 of your 2013 Form 5329.

9	Enter your excess contributions from line 16 of your 2013 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2014 traditional IRA distributions included in income (see instructions) .	11	
12	2014 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 2014 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	33,067
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	17	32,196

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2014 than is allowable or you had an amount on line 25 of your 2013 Form 5329.

18	Enter your excess contributions from line 24 of your 2013 Form 5329 (see instructions). If zero, go to line 23	18	35,295
19	If your Roth IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2014 distributions from your Roth IRAs (see instructions)	20	5,306
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 2014 (see instructions)	23	24,946
24	Total excess contributions. Add lines 22 and 23	24	49,195
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	25	42,190

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

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

OMB No. 1545-0074

2014

Attachment
Sequence No. **29**

► Attach to Form 1040 or Form 1040NR.

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

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

Your social security number

Total Forms Filed = 2,510,510

**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 ► <input type="checkbox"/>
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 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

Part I Additional Tax on Early Distributions

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	24,875,706
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	9,010,883
3	Amount subject to additional tax. Subtract line 2 from line 1	3	15,864,822
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	4	1,594,639
	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 QTMs	5	417,558
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	291,756
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	29,175

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2014 than is allowable or you had an amount on line 17 of your 2013 Form 5329.

9	Enter your excess contributions from line 16 of your 2013 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2014 traditional IRA distributions included in income (see instructions)	11	
12	2014 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 2014 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	162,217
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	17	7,392

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2014 than is allowable or you had an amount on line 25 of your 2013 Form 5329.

18	Enter your excess contributions from line 24 of your 2013 Form 5329 (see instructions). If zero, go to line 23	18	198,227
19	If your Roth IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2014 distributions from your Roth IRAs (see instructions)	20	42,378
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 2014 (see instructions)	23	92,636
24	Total excess contributions. Add lines 22 and 23	24	242,081
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	25	9,538

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2014 were more than is allowable or you had an amount on line 33 of your 2013 Form 5329.

26	Enter the excess contributions from line 32 of your 2013 Form 5329 (see instructions). If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2014 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2014 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 2014 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	*
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	33	*

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 2014 than is allowable or you had an amount on line 41 of your 2013 Form 5329.

34	Enter the excess contributions from line 40 of your 2013 Form 5329 (see instructions). If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2014 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 2014 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	10,974
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	41	8,354

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 2014 than is allowable or you had an amount on line 49 of your 2013 Form 5329.

42	Enter the excess contributions from line 48 of your 2013 Form 5329. If zero, go to line 47	42	
43	If the contributions to your HSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2014 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 2014 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	325,236
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	49	223,762

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 2014 (see instructions)	50	
51	Amount actually distributed to you in 2014	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	11,902
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	53	14,476

**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 <input type="checkbox"/> if self-employed	PTIN
Firm's name ►			Firm's EIN ►		
Firm's address ►			Phone no.		

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2014 were more than is allowable or you had an amount on line 33 of your 2013 Form 5329.

26	Enter the excess contributions from line 32 of your 2013 Form 5329 (see instructions). If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2014 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2014 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 2014 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	*
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	33	*

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 2014 than is allowable or you had an amount on line 41 of your 2013 Form 5329.

34	Enter the excess contributions from line 40 of your 2013 Form 5329 (see instructions). If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2014 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 2014 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	16,816
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	41	562

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 2014 than is allowable or you had an amount on line 49 of your 2013 Form 5329.

42	Enter the excess contributions from line 48 of your 2013 Form 5329. If zero, go to line 47	42	
43	If the contributions to your HSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2014 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 2014 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	616,631
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	49	17,393

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 2014 (see instructions)	50	
51	Amount actually distributed to you in 2014	51	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	68,201
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	53	35,963

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.		
		<div style="display: flex; justify-content: space-between;"> <div style="flex: 1; text-align: center;">Your signature</div> <div style="flex: 1; text-align: center;">Date</div> </div>		

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

* Data not shown because of the small number of sample returns on which they are based.

Form 5405

(Rev. December 2014)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Repayment of the First-Time Homebuyer Credit

OMB No. 1545-0074

► Attach to Form 1040, Form 1040NR, or Form 1040X.
► Information about Form 5405 and its separate instructions is at www.irs.gov/form5405.

Attachment
Sequence No. 58

Total Forms Filed = 220,460

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 2014. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2014 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
- 5 If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, 2012, and 2013 returns. Otherwise, enter -0-
- 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
- 7 Enter the gain on the disposition of your main home (from line 15 below)
- 8 **Amount of the credit to be repaid.** See instructions

4	138,563
5	135,452
6	135,248
7	14,892
8	162,444

Next: Enter the amount from line 8 on your 2014 Form 1040, line 60b, or Form 1040NR, line 59b.

Part III Form 5405 Gain or (Loss) Worksheet

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

9	36,585
10	28,104
11	35,589
12	34,606
13	31,095
14	35,602
15	36,304

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

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However**, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if you purchased the home in 2008 or you purchased the home after 2008 and the event occurred in 2012.

• 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 2014)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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**

Total Forms Filed = 220,460

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 2014. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2014 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. **4 914,162**
- 5 If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, 2012, and 2013 returns. Otherwise, enter -0- **5 248,560**
- 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 **6 665,601**
- 7 Enter the gain on the disposition of your main home (from line 15 below) **7 412,038**
- 8 **Amount of the credit to be repaid.** See instructions **8 133,377**

Next: Enter the amount from line 8 on your 2014 Form 1040, line 60b, or Form 1040NR, line 59b.

Part III Form 5405 Gain or (Loss) Worksheet

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

9	7,528,783
10	679,394
11	6,849,389
12	7,026,905
13	137,010
14	6,889,896
15	40,507

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

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However**, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if you purchased the home in 2008 or you purchased the home after 2008 and the event occurred in 2012.

• 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 **5695**Department of the Treasury
Internal Revenue Service**Residential Energy Credits**

► Information about Form 5695 and its separate instructions is at www.irs.gov/form5695.
 ► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014Attachment
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,842,889

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 2013**.

1	Qualified solar electric property costs	1	197,209
2	Qualified solar water heating property costs	2	76,879
3	Qualified small wind energy property costs	3	19,132
4	Qualified geothermal heat pump property costs	4	60,954
5	Add lines 1 through 4	5	303,745
6	Multiply line 5 by 30% (.30)	6	303,744
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	<input type="checkbox"/> Yes <input type="checkbox"/> 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	2,071
9	Multiply line 8 by 30% (.30)	9	2,071
10	Kilowatt capacity of property on line 8 above ► <input type="text"/> x \$1,000	10	2,077
11	Enter the smaller of line 9 or line 10	11	2,068
12	Credit carryforward from 2013. Enter the amount, if any, from your 2013 Form 5695, line 16	12	153,865
13	Add lines 6, 11, and 12	13	447,587
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	14	633,925
15	Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53, or Form 1040NR, line 50	15	401,923
16	Credit carryforward to 2015. If line 15 is less than line 13, subtract line 15 from line 13	16	140,636

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

Cat. No. 13540P

Form **5695** (2014)

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► Information about Form 5695 and its separate instructions is at www.irs.gov/form5695.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014
Attachment
Sequence No. 158

Name(s) shown on return

Total Forms Filed = 2,842,889

Your social security number
[Redacted]

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 2013*.

1	Qualified solar electric property costs	1	2,465,732
2	Qualified solar water heating property costs	2	276,235
3	Qualified small wind energy property costs	3	39,618
4	Qualified geothermal heat pump property costs	4	806,261
5	Add lines 1 through 4	5	3,587,847
6	Multiply line 5 by 30% (.30)	6	1,076,367
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	<input type="checkbox"/> Yes <input type="checkbox"/> 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	15,193
9	Multiply line 8 by 30% (.30)	9	4,558
10	Kilowatt capacity of property on line 8 above ► <input type="text"/> x \$1,000	10	379,747
11	Enter the smaller of line 9 or line 10	11	4,357
12	Credit carryforward from 2013. Enter the amount, if any, from your 2013 Form 5695, line 16	12	507,950
13	Add lines 6, 11, and 12	13	1,588,674
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	14	12,121,390
15	Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53, or Form 1040NR, line 50	15	1,119,803
16	Credit carryforward to 2015. If line 15 is less than line 13, subtract line 15 from line 13	16	468,871

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

Cat. No. 13540P

Form **5695** (2014)

Part II Nonbusiness Energy Property Credit

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

17a Yes No

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

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

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

Number and street

Unit No.

City, State, and ZIP code

c Were any of these improvements related to the construction of this main home? ►

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

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

18 **542,651**

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

19a **643,908**

19b **605,726**

19c **208,043**

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

19d **726,903**

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

19e

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

19f **210,811**

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

19g **2,620,987**

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

19h **704,961**

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

20 **1,635,734**

21 **1,635,734**

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

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

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

22a **425,855**

21 Multiply line 20 by 10% (.10)

22b **594,303**

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

22c **115,928**

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

23 **993,606**

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

24 **2,358,779**

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

25

23 Add lines 22a through 22c

26

24 Add lines 21 and 23

27 **2,489,276**

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

28 **2,352,336**

26 Enter the amount, if any, from line 18

29

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

30 **2,325,878**

28 Enter the smaller of line 24 or line 27

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

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

Part II Nonbusiness Energy Property Credit

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

17a Yes No

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

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

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

Number and street

Unit No.

City, State, and ZIP code

c Were any of these improvements related to the construction of this main home? ►

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

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

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

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

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

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 . . .

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

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

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

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

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

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

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

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

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

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

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

23 Add lines 22a through 22c . . .

24 Add lines 21 and 23 . . .

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

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

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

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

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

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

19d	3,089,807
19e	
19f	715,188
19g	5,167,870

17c Yes No

18 **157,414**

19a **1,272,157**

19b **884,001**

19c **1,115,447**

19h **1,074,385**

20 **4,345,990**

21 **434,671**

22a **125,731**

22b **88,763**

22c **5,751**

23 **220,244**

24 **654,916**

25

26

27 **1,145,079**

28 **531,826**

29

30 **518,375**

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

2014
Attachment
Sequence No. 77

Name(s) shown on return

Total Forms Filed = 27,403

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.		
1a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ _____ × 25% (.25)		1,240
1b	Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (.40)		301
1c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.50)		29
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages		1,306
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		26,143
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b		27,403
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b		

General Instructions

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

Future Developments

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

What's New

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

Purpose of Form

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

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

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

How To Claim the Credit

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

Form **5884**

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

2014
Attachment
Sequence No. 77

Name(s) shown on return

Total Forms Filed = 27,403

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.		
1a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ _____ × 25% (.25)	1,635	
1b	Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (.40)	5,117	
1c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.50)	148	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	6,900	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	210,017	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	216,917	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b		

General Instructions

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

Future Developments

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

What's New

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

Purpose of Form

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

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

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

How To Claim the Credit

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

Form **6251**Department of the Treasury
Internal Revenue Service (99)**Alternative Minimum Tax—Individuals**

OMB No. 1545-0074

2014
Attachment
Sequence No. **32**

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

Total Forms Filed = 10,019,222

Your social security number

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

- 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)
- 2 Medical and dental. If you or your spouse was 65 or older, enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-
- 3 Taxes from Schedule A (Form 1040), line 9
- 4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line
- 5 Miscellaneous deductions from Schedule A (Form 1040), line 27.
- 6 If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions
- 7 Tax refund from Form 1040, line 10 or line 21
- 8 Investment interest expense (difference between regular tax and AMT).
- 9 Depletion (difference between regular tax and AMT)
- 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount
- 11 Alternative tax net operating loss deduction
- 12 Interest from specified private activity bonds exempt from the regular tax
- 13 Qualified small business stock (7% of gain excluded under section 1202)
- 14 Exercise of incentive stock options (excess of AMT income over regular tax income)
- 15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)
- 16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)
- 17 Disposition of property (difference between AMT and regular tax gain or loss)
- 18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)
- 19 Passive activities (difference between AMT and regular tax income or loss)
- 20 Loss limitations (difference between AMT and regular tax income or loss)
- 21 Circulation costs (difference between regular tax and AMT)
- 22 Long-term contracts (difference between AMT and regular tax income)
- 23 Mining costs (difference between regular tax and AMT)
- 24 Research and experimental costs (difference between regular tax and AMT)
- 25 Income from certain installment sales before January 1, 1987
- 26 Intangible drilling costs preference
- 27 Other adjustments, including income-based related adjustments
- 28 **Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.)

1	10,015,764
2	521,445
3	7,292,348
4	72,174
5	2,050,326
6	(2,268,901)
7	(2,918,473)
8	204,128
9	46,988
10	247,042
11	(141,644)
12	1,114,956
13	15,794
14	16,129
15	209,695
16	329
17	559,312
18	1,581,705
19	1,474,384
20	377,882
21	1,405
22	6,723
23	12,997
24	41,929
25	(*)
26	4,020
27	190,961
28	10,011,321

Part II Alternative Minimum Tax (AMT)

- 29 Exemption. (If you were under age 24 at the end of 2014, see instructions.)

IF your filing status is . . .**AND line 28 is not over . . . THEN enter on line 29 . . .**

Single or head of household	\$117,300	\$52,800
Married filing jointly or qualifying widow(er)	156,500	82,100
Married filing separately	78,250	41,050

72,828If line 28 is **over** the amount shown above for your filing status, see instructions.

- 30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34

29	9,096,994
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30	7,164,465
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- 31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.
• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here.
• **All others:** If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result.

31	7,015,963
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- 32 Alternative minimum tax foreign tax credit (see instructions)
- 33 Tentative minimum tax. Subtract line 32 from line 31
- 34 Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)
- 35 **AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45

32	2,509,086
33	6,958,970
34	8,944,919
35	4,276,627

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

Cat. No. 13600G

Form **6251** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

2014
Attachment
Sequence No. **32**

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

Total Forms Filed = 10,019,222

Your social security number

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

- 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)
- 2 Medical and dental. If you or your spouse was 65 or older, enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-
- 3 Taxes from Schedule A (Form 1040), line 9
- 4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line
- 5 Miscellaneous deductions from Schedule A (Form 1040), line 27.
- 6 If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions
- 7 Tax refund from Form 1040, line 10 or line 21
- 8 Investment interest expense (difference between regular tax and AMT).
- 9 Depletion (difference between regular tax and AMT)
- 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount
- 11 Alternative tax net operating loss deduction
- 12 Interest from specified private activity bonds exempt from the regular tax
- 13 Qualified small business stock (7% of gain excluded under section 1202)
- 14 Exercise of incentive stock options (excess of AMT income over regular tax income)
- 15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)
- 16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)
- 17 Disposition of property (difference between AMT and regular tax gain or loss)
- 18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)
- 19 Passive activities (difference between AMT and regular tax income or loss)
- 20 Loss limitations (difference between AMT and regular tax income or loss)
- 21 Circulation costs (difference between regular tax and AMT)
- 22 Long-term contracts (difference between AMT and regular tax income)
- 23 Mining costs (difference between regular tax and AMT)
- 24 Research and experimental costs (difference between regular tax and AMT)
- 25 Income from certain installment sales before January 1, 1987
- 26 Intangible drilling costs preference
- 27 Other adjustments, including income-based related adjustments
- 28 **Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.)

1	2,370,992,604
2	1,223,642
3	224,468,419
4	403,470
5	36,149,581
6	(32,997,042)
7	(11,404,784)
8	-418,445
9	361,903
10	91,964,371
11	(19,574,997)
12	979,802
13	215,263
14	2,488,495
15	2,041,065
16	-30,578
17	-3,037,633
18	335,955
19	2,195,233
20	-174,285
21	22,487
22	-157,579
23	162,667
24	-221,759
25	(*)
26	430,295
27	185,326
28	2,667,435,414

Part II Alternative Minimum Tax (AMT)

- 29 Exemption. (If you were under age 24 at the end of 2014, see instructions.)

IF your filing status is . . .

AND line 28 is not over . . . THEN enter on line 29 . . .

Single or head of household	\$117,300	\$52,800
Married filing jointly or qualifying widow(er)	156,500	82,100
Married filing separately	78,250	41,050

If line 28 is **over** the amount shown above for your filing status, see instructions.

- 30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34

- 31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.

• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here.

• **All others:** If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result.

- 32 Alternative minimum tax foreign tax credit (see instructions)

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

- 34 Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)

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

29	523,113,330
30	2,264,468,881
31	560,985,024
32	18,073,057
33	542,957,127
34	570,101,834
35	28,644,939

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

Cat. No. 13600G

Form **6251** (2014)

* Data not shown because of the small number of sample returns on which they are based.

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	4,788,945
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	481,598
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	4,787,894
40	Enter the smaller of line 36 or line 39	40	
41	Subtract line 40 from line 36	41	
42	If line 41 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result	42	4,225,681
43	Enter: • \$73,800 if married filing jointly or qualifying widow(er), • \$36,900 if single or married filing separately, or • \$49,400 if head of household	43	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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. This amount is taxed at 0%	47	
48	Subtract line 47 from line 46	48	
49	Enter: • \$406,750 if single • \$228,800 if married filing separately • \$457,600 if married filing jointly or qualifying widow(er) • \$432,200 if head of household	49	
50	Enter the amount from line 45	50	
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51	
52	Add line 50 and line 51	52	
53	Subtract line 52 from line 49. If zero or less, enter -0-	53	
54	Enter the smaller of line 48 or line 53	54	
55	Multiply line 54 by 15% (.15)	55	3,783,869
56	Add lines 47 and 54	56	
57	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.	57	
58	Subtract line 56 from line 46	58	691,042
59	Multiply line 57 by 20% (.20)	59	
60	Subtract line 59 from line 36	60	
61	Multiply line 60 by 25% (.25)	61	375,995
62	Add lines 42, 55, 58, and 61	62	
63	If line 36 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result	63	4,571,992
64	Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64	

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

37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter

38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter

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

40 Enter the **smaller** of line 36 or line 39

41 Subtract line 40 from line 36

42 If line 41 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result ►

43 Enter:
 • \$73,800 if married filing jointly or qualifying widow(er),
 • \$36,900 if single or married filing separately, or
 • \$49,400 if head of household.

44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter

45 Subtract line 44 from line 43. If zero or less, enter -0-

46 Enter the **smaller** of line 36 or line 37

47 Enter the **smaller** of line 45 or line 46. This amount is taxed at 0%

48 Subtract line 47 from line 46

49 Enter:
 • \$406,750 if single
 • \$228,800 if married filing separately
 • \$457,600 if married filing jointly or qualifying widow(er)
 • \$432,200 if head of household

50 Enter the amount from line 45

51 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter

52 Add line 50 and line 51

53 Subtract line 52 from line 49. If zero or less, enter -0-

54 Enter the smaller of line 48 or line 53

55 Multiply line 54 by 15% (.15) ►

56 Add lines 47 and 54

If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.

57 Subtract line 56 from line 46

58 Multiply line 57 by 20% (.20) ►

If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.

59 Add lines 41, 56, and 57

60 Subtract line 59 from line 36

61 Multiply line 60 by 25% (.25) ►

62 Add lines 42, 55, 58, and 61

63 If line 36 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result

64 Enter the **smaller** of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31

36	
37	613,596,495
38	16,991,444
39	630,897,111
40	
41	
42	349,800,314
43	
44	
45	
46	
47	
48	
49	
50	
51	
52	
53	
54	
55	23,339,127
56	
57	
58	80,122,625
59	
60	
61	3,059,069
62	
63	511,618,426
64	

Form **6252**Department of the Treasury
Internal Revenue Service**Installment Sale Income**

OMB No. 1545-0228

2014Attachment
Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 606,385

Identifying number

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

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	116,193
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	106,863
14 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	112,869
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	112,713
17 Subtract line 13 from line 6. If zero or less, enter -0-	17	1,450
18 Contract price. Add line 7 and line 17	18	113,288

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	554,186
22 Add lines 20 and 21	22	554,225
23 Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	502,720
24 Installment sale income. Multiply line 22 by line 19	24	541,440
25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	4,009
26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	539,195

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	30	*
28 Did the related party resell or dispose of the property ("second disposition") during this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No	31	*
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.	32	*
a <input type="checkbox"/> 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) ►	33	*
b <input type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.	34	*
c <input type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.	35	*
d <input type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.	36	0
e <input type="checkbox"/> 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).	37	*
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 2014 tax year (see instructions)	33	*
34 Subtract line 33 from line 32. If zero or less, enter -0-	34	*
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*
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	*

Form **6252**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Total Forms Filed = 606,385

OMB No. 1545-0228

2014
Attachment
Sequence No. **79**

Installment Sale Income

► Attach to your tax return.

► Use a separate form for each sale or other disposition of property on the installment method.
► Information about Form 6252 and its instructions is at www.irs.gov/form6252.

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	68,578,055	
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	18,909,609	
14 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	49,668,446	
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	49,150,183	
17 Subtract line 13 from line 6. If zero or less, enter -0-	17	97,507	
18 Contract price. Add line 7 and line 17	18	67,694,546	

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	65,197,132	
22 Add lines 20 and 21	22	65,294,638	
23 Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	116,844,396	
24 Installment sale income. Multiply line 22 by line 19	24	39,930,857	
25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	1,199,118	
26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	38,731,738	

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	27		
28 Did the related party resell or dispose of the property ("second disposition") during this tax year?	28	<input type="checkbox"/> Yes <input type="checkbox"/> 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.	29		
a <input type="checkbox"/> 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) ►	a		
b <input type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.	b		
c <input type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.	c		
d <input type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.	d		
e <input type="checkbox"/> 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).	e		
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 2014 tax year (see instructions)	33	*	
34 Subtract line 33 from line 32. If zero or less, enter -0-	34	*	
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	*	
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	*	

Form **6781**Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

OMB No. 1545-0644

2014Attachment
Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 499,436

Identifying number

Check all applicable boxes (see instructions). **A** Mixed straddle election **C** Mixed straddle account election
B Straddle-by-straddle identification election **D** Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain	
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)		3 497,438	
4	Form 1099-B adjustments. See instructions and attach statement.		4 1,860	
5	Combine lines 3 and 4		5 496,802	
<i>Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.</i>				
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. If you did not check box D, enter -0-		6 1,972	
7	Combine lines 5 and 6		7 496,420	
8	Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions)		8 472,346	
9	Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions)		9 495,319	

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 line 4 of Schedule D or on Form 8949 (see instructions)					11a (379)		
b	Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions)					11b (52)		

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 line 4 of Schedule D or on Form 8949 (see instructions)					13a 683
b	Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions)					13b 1,270

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					

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

2014
Attachment
Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 499,436

Identifying number

Check all applicable boxes (see instructions). **A** Mixed straddle election **C** Mixed straddle account election
B Straddle-by-straddle identification election **D** Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

	(a) Identification of account	(b) (Loss)	(c) Gain	
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 5,922,263	
4	Form 1099-B adjustments. See instructions and attach statement.		4 23,586	
5	Combine lines 3 and 4		5 5,945,849	
	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. If you did not check box D, enter -0-		6 151,616	
7	Combine lines 5 and 6		7 6,097,465	
8	Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions)		8 2,438,989	
9	Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions)		9 3,658,475	

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 line 4 of Schedule D or on Form 8949 (see instructions)					11a (33,959)		
b	Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions)					11b (17,284)		

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 line 4 of Schedule D or on Form 8949 (see instructions)					13a 524,882		
b	Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions)					13b 335,881		

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					

Form **8283**(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Name(s) shown on your income tax return

Noncash Charitable Contributions

- Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.
- Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.

OMB No. 1545-0908

Attachment
Sequence No. **155**

Identifying number

Total Forms Filed = 8,001,429**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities**—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).**Part I Information on Donated Property**—If you need more space, attach a statement.

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

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

	(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				4,744,043	7,924,862	
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 ► _____

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? **Yes** **No**

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? **Yes** **No**

c Is there a restriction limiting the donated property for a particular use? **Yes** **No**

Form **8283**

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

Name(s) shown on your income tax return

Noncash Charitable Contributions

- Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.
- Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.

OMB No. 1545-0908

Attachment
Sequence No. **155**

Identifying number

Total Forms Filed = 8,001,429

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

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

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

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

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

	(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				41,840,984	49,197,632	
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 ► _____

- 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?

Name(s) shown on your income tax return

Identifying number

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

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

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

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

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

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

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

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			129,318			
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	
			110,636	2,076	(h) Amount claimed as a deduction	(i) Date of contribution
A				100,093		
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

Name(s) shown on your income tax return

Identifying number

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

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

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

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

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

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

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

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					30,482,667	
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
A				7,124,038	1,157,057	(h) Amount claimed as a deduction
B						(i) Date of contribution
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 **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

2014Attachment
Sequence No. **138**

Name(s) shown on your tax return

Your social security number

Total Forms Filed = 70,971

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, 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	66,914	
4	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	4	*	
5	Enter any 2011 credit carryforward from line 16 of your 2013 Form 8396	5	*	
6	Enter any 2012 credit carryforward from line 14 of your 2013 Form 8396	6	15,136	
7	Add lines 3 through 6	7	70,971	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	63,308	
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 54, or Form 1040NR, line 51. Check box c on that line and enter "8396" in the space next to that box	9	63,308	

Part II Mortgage Interest Credit Carryforward to 2015. (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	2013 credit carryforward to 2015. Enter the smaller of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	2012 credit carryforward to 2015. Enter the smaller of line 5 or line 15	16		
17	2014 credit carryforward to 2015. 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** (2014)

* Data not shown because of the small number of sample returns on which they are 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

2014

Attachment
Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 70,971

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, 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	105,362	
4	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	4	*	
5	Enter any 2011 credit carryforward from line 16 of your 2013 Form 8396	5	*	
6	Enter any 2012 credit carryforward from line 14 of your 2013 Form 8396	6	87,939	
7	Enter any 2013 credit carryforward from line 17 of your 2013 Form 8396	7	235,607	
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	353,204	
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 54, or Form 1040NR, line 51. Check box c on that line and enter "8396" in the space next to that box	9	87,280	

Part II Mortgage Interest Credit Carryforward to 2015. (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	2013 credit carryforward to 2015. Enter the smaller of line 6 or line 13	14		
15	Subtract line 14 from line 13	15		
16	2012 credit carryforward to 2015. Enter the smaller of line 5 or line 15	16		
17	2014 credit carryforward to 2015. 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** (2014)

* Data not shown because of the small number of sample returns on which they are 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

2014Attachment
Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 7,398,225

Identifying number

Part I 2014 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))
b Activities with net loss (enter the amount from Worksheet 1, column (b))
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
d Combine lines 1a, 1b, and 1c

1a	2,184,473	
1b	(3,401,743)	
1c	(1,597,224)	
1d	4,616,052	

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
c Add lines 2a and 2b

2a	(95)	
2b	(*)	
2c	(148)	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))
b Activities with net loss (enter the amount from Worksheet 3, column (b))
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))
d Combine lines 3a, 3b, and 3c

3a	2,474,284	
3b	(1,885,963)	
3c	(1,422,994)	
3d	3,737,434	

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

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	2,934,591
6 Enter \$150,000. If married filing separately, see instructions	6	2,917,035
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	3,075,125
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	1,693,391
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	1,693,391
10 Enter the smaller of line 5 or line 9	10	1,692,196

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	69
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	76
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	69

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	1,203,751
16 Total losses allowed from all passive activities for 2014. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	3,839,123

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F

Form **8582** (2014)

* Data not shown because of the small number of sample returns on which they are 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

2014

Attachment
Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 7,398,225

Identifying number

Part I 2014 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))
- b** Activities with net loss (enter the amount from Worksheet 1, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
- d** Combine lines 1a, 1b, and 1c

1a	66,971,366	
1b	(43,003,360)	
1c	(80,545,702)	

1d **-56,577,696**

Commercial Revitalization Deductions From Rental Real Estate Activities

- 2a** Commercial revitalization deductions from Worksheet 2, column (a)
- b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
- c** Add lines 2a and 2b

2a	(1,449)	
2b	(*)	

2c (**13,296**)

All Other Passive Activities

- 3a** Activities with net income (enter the amount from Worksheet 3, column (a))
- b** Activities with net loss (enter the amount from Worksheet 3, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 3, column (c))
- d** Combine lines 3a, 3b, and 3c

3a	144,837,061	
3b	(44,111,919)	
3c	(83,834,027)	

3d **16,891,114**

- 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 **-39,699,878**

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
- 6** Enter \$150,000. If married filing separately, see instructions
- 7** Enter modified adjusted gross income, but not less than zero (see instructions)
- 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
- 9** Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see instructions
- 10** Enter the **smaller** of line 5 or line 9

5	104,976,673	
6	436,664,414	
7	731,478,878	
8	102,891,815	
9	31,769,258	
10	14,726,266	

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
- 12** Enter the loss from line 4
- 13** Reduce line 12 by the amount on line 10
- 14** Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

11	1,718	
12		
13	43,406	
14	869	

Part IV Total Losses Allowed

- 15** Add the income, if any, on lines 1a and 3a and enter the total
- 16** **Total losses allowed from all passive activities for 2014.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

15	24,857,465	
16	67,255,940	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F

Form **8582** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8586**

(Rev. August 2014)
Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Low-Income Housing Credit

► Attach to your tax return.
► Information about Form 8586 is available at www.irs.gov/form8586.

OMB No. 1545-0984

Attachment
Sequence No. **36a**

Total Forms Filed = 17,775

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)

4 Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts

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, Part III, line 1d, column (c)

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

7 Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)

3	536
4	11,629
5	12,162
6	
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)

11 Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts

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, Part III, line 4d, column (c)

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

14 Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)

10	0
11	847
12	847
13	
14	

For Paperwork Reduction Act Notice, see General Instructions.

Cat. No. 63987I

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

Form **8586**

(Rev. August 2014)
Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total Forms Filed = 17,775

Low-Income Housing Credit

► Attach to your tax return.
► Information about Form 8586 is available at www.irs.gov/form8586.

OMB No. 1545-0984

Attachment
Sequence No. **36a**

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)

4 Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts

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, Part III, line 1d, column (c)

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

7 Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)

3	1,636	
4	29,516	
5	31,152	
6		
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)

11 Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts

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, Part III, line 4d, column (c)

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

14 Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)

10	0	
11	4,080	
12	4,080	
13		
14		

For Paperwork Reduction Act Notice, see General Instructions.

Cat. No. 63987I

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

Form **8606**Department of the Treasury
Internal Revenue Service (99)**Nondeductible IRAs**

OMB No. 1545-0074

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

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

2014
Attachment
Sequence No. 48

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

Your social security number

Total Forms Filed = 2,309,701**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.

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 2014.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2014 **and** you made nondeductible contributions to a traditional IRA in 2014 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 2014 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2014 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2014, including those made for 2014 from January 1, 2015, through April 15, 2015 (see instructions)	1	695,991
2	Enter your total basis in traditional IRAs (see instructions)	2	946,004
3	Add lines 1 and 2	3	1,347,492
In 2014, 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, 2015, through April 15, 2015	4	14,775
5	Subtract line 4 from line 3	5	1,343,299
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2014, plus any outstanding rollovers (see instructions)	6	344,285
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2014. 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	397,697
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2014. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8	45,916
9	Add lines 6, 7, and 8	9	444,334
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	x
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	38,919
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	372,137
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	470,646
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2014 and earlier years	14	1,260,579
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	388,674
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).			

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

OMB No. 1545-0074

2014
Attachment
Sequence No. **48**

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

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

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

Your social security number

Total Forms Filed = 2,309,701

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.

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 2014.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2014 **and** you made nondeductible contributions to a traditional IRA in 2014 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 2014 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2014 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2014, including those made for 2014 from January 1, 2015, through April 15, 2015 (see instructions)	1	4,104,596
2	Enter your total basis in traditional IRAs (see instructions)	2	26,720,108
3	Add lines 1 and 2	3	30,824,704
	In 2014, 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, 2015, through April 15, 2015	4	94,154
5	Subtract line 4 from line 3	5	30,730,550
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2014, plus any outstanding rollovers (see instructions) . . .	6	157,309,723
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2014. 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	9,947,350
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2014. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16 . . .	8	885,728
9	Add lines 6, 7, and 8	9	168,142,800
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	301,536
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	920,339
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	1,794,841
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2014 and earlier years	14	29,029,863
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	9,350,525
	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).		

Part II 2014 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 2014 (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 2014. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2014 or 2015 (see instructions)

17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)

18 Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b

16	197,590
17	117,227
18	122,419

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2014. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19 Enter your total nonqualified distributions from Roth IRAs in 2014, including any qualified first-time homebuyer distributions (see instructions)

20 Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than \$10,000

21 Subtract line 20 from line 19. If zero or less, enter -0-

22 Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, **stop here**

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)

24 Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions)

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

19	390,511
20	10,242
21	382,270
22	231,820
23	221,954
24	16,561
25	209,967

**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 <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			

Part II 2014 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 2014 (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 2014. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2014 or 2015 (see instructions)	16	4,044,558
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	1,139,503
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	2,905,054

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2014. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2014, including any qualified first-time homebuyer distributions (see instructions)	19	3,109,867
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000	20	71,991
21	Subtract line 20 from line 19. If zero or less, enter -0	21	3,041,939
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, stop here	22	3,653,901
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	1,259,242
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	1,238,886
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	962,953

**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 <input type="checkbox"/> 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 Unearned Income**

OMB No. 1545-0074

2014Attachment
Sequence No. 33

Child's name shown on return

Child's social security number

Total Forms Filed = 443,080

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 Unearned Income**

- 1 Enter the child's unearned income (see instructions)
- 2 If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter \$2,000. Otherwise, see instructions
- 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
- 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
- 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

1	443,080	
2	443,080	
3	438,732	
4	419,434	
5	419,434	

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
- 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
- 8 Add lines 5, 6, and 7 (see instructions)
- 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 ►
- 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 ►
- 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**
- 12a Add lines 5 and 7 12a **419,434**
- 12b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)
- 13 Multiply line 11 by line 12b

6	376,348	
7	150,029	
8	419,434	
9	405,220	
10	366,213	
11	385,066	
12b	438,732	
13	385,066	

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 **389,929**
- 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 ►
- 16 Add lines 13 and 15
- 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 ►
- 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

15	162,840	
16	393,206	
17	245,072	
18	396,354	

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

**Tax for Certain Children Who
Have Unearned Income**

OMB No. 1545-0074

2014

Attachment
Sequence No. 33

Child's name shown on return

Total Forms Filed = 443,080

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 Unearned Income

- 1 Enter the child's unearned income (see instructions)
- 2 If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter \$2,000. Otherwise, see instructions
- 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
- 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
- 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

1	6,159,699
2	949,027
3	5,215,059
4	5,668,744
5	4,845,708

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
- 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
- 8 Add lines 5, 6, and 7 (see instructions)
- 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 ►
- 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 ►
- 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**
- 12a Add lines 5 and 7 **12a** **9,874,525**
- 12b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)
- 13 Multiply line 11 by line 12b

6	394,218,976
7	5,028,817
8	404,093,501
9	100,268,112
10	97,957,872
11	2,310,240
12b	×
13	1,064,000

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** **823,035**
- 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 ►
- 16 Add lines 13 and 15
- 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 ►
- 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

15	46,715
16	1,110,714
17	636,316
18	1,116,460

Form **8801**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

**Credit for Prior Year Minimum Tax—
Individuals, Estates, and Trusts**► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2014
Attachment
Sequence No. **74****Total Forms Filed = 1,141,113**

Identifying number

Part I Net Minimum Tax on Exclusion Items

- 1 Combine lines 1, 6, and 10 of your 2013 Form 6251. Estates and trusts, see instructions
- 2 Enter adjustments and preferences treated as exclusion items (see instructions)
- 3 Minimum tax credit net operating loss deduction (see instructions)
- 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 \$238,550 and you were married filing separately for 2013, see instructions
- 5 Enter: \$80,800 if married filing jointly or qualifying widow(er) for 2013; \$51,900 if single or head of household for 2013; or \$40,400 if married filing separately for 2013. Estates and trusts, enter \$23,100
- 6 Enter: \$153,900 if married filing jointly or qualifying widow(er) for 2013; \$115,400 if single or head of household for 2013; or \$76,950 if married filing separately for 2013. Estates and trusts, enter \$76,950
- 7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9
- 8 Multiply line 7 by 25% (.25)
- 9 Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2013, see instructions
- 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
- 11
 - If for 2013 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.
 - If for 2013 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.
 - All others: If line 10 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions.
- 12 Minimum tax foreign tax credit on exclusion items (see instructions)
- 13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11
- 14 Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55
- 15 **Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-

1	1,031,898
2	1,036,376
3	(13,676)
4	1,076,353
5	1,141,113
6	1,141,113
7	855,355
8	855,355
9	959,231
10	936,517
11	922,030
12	291,625
13	919,633
14	981,324
15	762,892

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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

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

OMB No. 1545-1073

2014
Attachment
Sequence No. 74

Total Forms Filed = 1,141,113

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	347,720,021
2	58,410,446
3	(2,940,017)
4	409,287,175
5	83,925,536
6	163,819,189
7	272,453,333
8	68,113,442
9	48,621,019
10	370,989,971
11	88,762,390
12	1,780,970
13	87,049,138
14	82,865,793
15	8,783,925

1 Combine lines 1, 6, and 10 of your 2013 Form 6251. Estates and trusts, see instructions

2 Enter adjustments and preferences treated as exclusion items (see instructions)

3 Minimum tax credit net operating loss deduction (see instructions)

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 \$238,550 and you were married filing separately for 2013, see instructions

5 Enter: \$80,800 if married filing jointly or qualifying widow(er) for 2013; \$51,900 if single or head of household for 2013; or \$40,400 if married filing separately for 2013. Estates and trusts, enter \$23,100

6 Enter: \$153,900 if married filing jointly or qualifying widow(er) for 2013; \$115,400 if single or head of household for 2013; or \$76,950 if married filing separately for 2013. Estates and trusts, enter \$76,950

7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9

8 Multiply line 7 by 25% (.25)

9 Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2013, see instructions

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

11 • If for 2013 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.
• If for 2013 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.
• All others: If line 10 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions

12 Minimum tax foreign tax credit on exclusion items (see instructions)

13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11

14 Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55

15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2014)

Part II Minimum Tax Credit and Carryforward to 2015

16	Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56 . . .	16	928,148
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	745,850
19	2013 credit carryforward. Enter the amount from your 2013 Form 8801, line 26	19	724,737
20	Enter your 2013 unallowed qualified electric vehicle credit (see instructions)	20	212
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	1,084,976
22	Enter your 2014 regular income tax liability minus allowable credits (see instructions)	22	1,006,715
23	Enter the amount from your 2014 Form 6251, line 33, or 2014 Form 1041, Schedule I, line 54 . . .	23	979,797
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	316,170
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2014 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c	25	316,170
26	Credit carryforward to 2015. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	876,059

Part II Minimum Tax Credit and Carryforward to 2015

16	Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56	16	10,302,883
17	Enter the amount from line 15	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	1,518,957
19	2013 credit carryforward. Enter the amount from your 2013 Form 8801, line 26	19	8,976,735
20	Enter your 2013 unallowed qualified electric vehicle credit (see instructions)	20	74
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	10,811,786
22	Enter your 2014 regular income tax liability minus allowable credits (see instructions)	22	98,981,892
23	Enter the amount from your 2014 Form 6251, line 33, or 2014 Form 1041, Schedule I, line 54	23	103,404,647
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	4,028,759
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2014 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c	25	963,887
26	Credit carryforward to 2015. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	9,847,473

Part III Tax Computation Using Maximum Capital Gains Rates

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

Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part.

27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions

27

Caution. If for 2013 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

28 Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies*

28

If you figured your 2013 tax using the 2013 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

29 Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D (Form 1041)

29

30 Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet

30

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

31

32 Subtract line 31 from line 27

32

33 If line 32 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions ►

33

34 Enter:

- \$72,500 if married filing jointly or qualifying widow(er) for 2013,
- \$36,250 if single or married filing separately for 2013,
- \$48,600 if head of household for 2013, or
- \$2,450 for an estate or trust.

Form 1040NR filers, see instructions.

}

34

35 Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions

35

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

36

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

37

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

38

39 Subtract line 38 from line 37

39

40 Enter:

- \$400,000 if single for 2013,
- \$225,000 if married filing separately for 2013,
- \$450,000 if married filing jointly or qualifying widow(er) for 2013,
- \$425,000 if head of household for 2013, or
- \$11,950 for an estate or trust.

Form 1040NR filers, see instructions.

}

40

41 Enter the amount from line 36

41

42 Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions

42

Part III Tax Computation Using Maximum Capital Gains Rates

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

Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part.			
27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions		27	
Caution. If for 2013 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.			
28 Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies*		28	
If you figured your 2013 tax using the 2013 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.			
29 Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D (Form 1041)		29	
30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet		30	
31 Enter the smaller of line 27 or line 30		31	
32 Subtract line 31 from line 27		32	
33 If line 32 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions ►		33	
34 Enter: <ul style="list-style-type: none"> • \$72,500 if married filing jointly or qualifying widow(er) for 2013, • \$36,250 if single or married filing separately for 2013, • \$48,600 if head of household for 2013, or • \$2,450 for an estate or trust. Form 1040NR filers, see instructions.		34	
35 Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions		35	
36 Subtract line 35 from line 34. If zero or less, enter -0-		36	
37 Enter the smaller of line 27 or line 28		37	
38 Enter the smaller of line 36 or line 37		38	
39 Subtract line 38 from line 37		39	
40 Enter: <ul style="list-style-type: none"> • \$400,000 if single for 2013, • \$225,000 if married filing separately for 2013, • \$450,000 if married filing jointly or qualifying widow(er) for 2013, or • \$425,000 if head of household for 2013, or • \$11,950 for an estate or trust. Form 1040NR filers, see instructions.		40	
41 Enter the amount from line 36		41	
42 Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions		42	

Form **8814**Department of the Treasury
Internal Revenue Service (99)**Parents' Election To Report
Child's Interest and Dividends**

OMB No. 1545-0074

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

2014
Attachment
Sequence No. 40

Name(s) shown on your return

Total Forms Filed = 157,579

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

1b Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a

2a Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions

b Enter your child's qualified dividends included on line 2a. See the instructions

3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions

4 Add lines 1a, 2a, and 3. If the total is \$2,000 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income

5 Base amount

6 Subtract line 5 from line 4

If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.

7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)

8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)

9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return

10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return

11 Add lines 9 and 10

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

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

13 Amount not taxed

14 Subtract line 13 from line 4. If the result is zero or less, enter -0-

15 **Tax.** Is the amount on line 14 less than \$1,000?

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

Yes. Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.

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

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

2014
Attachment
Sequence No. 40

Name(s) shown on your return

Total Forms Filed = 157,579

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
- 1b Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a
- 2a Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions
- 2b Enter your child's qualified dividends included on line 2a. See the instructions
- 3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions
- 4 Add lines 1a, 2a, and 3. If the total is \$2,000 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income
- 5 Base amount
- 6 Subtract line 5 from line 4
- If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.
- 7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)
- 8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)
- 9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return
- 10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return
- 11 Add lines 9 and 10
- 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

1a	24,614	
1b	2,136	
2a	211,252	
2b	60,488	
3	105,661	
4	341,528	
5		
6	67,140	
7		
8		
9	17,700	
10	37,470	
11	55,170	
12	12,167	

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

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

13		
14	126,653	
15	12,642	

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** (2014)

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

Name(s) shown on tax return

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

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

OMB No. 1545-1190

2014Attachment
Sequence No. **109****Total Forms Filed = 249,366**

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).

Form **8824**

Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)
► Attach to your tax return.
► Information about Form 8824 and its separate instructions is at www.irs.gov/form8824.

OMB No. 1545-1190

2014

Attachment
Sequence No. **109**

Total Forms Filed = 249,366

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)

4 Date you actually transferred your property to other party (month, day, year)

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

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

3	MM/DD/YYYY
4	MM/DD/YYYY
5	MM/DD/YYYY
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).

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.	Your social security number
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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	6.944		
13 Adjusted basis of other property given up	13	2.184		
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		5.817	
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		15.855	
16 FMV of like-kind property you received	16		212.840	
17 Add lines 15 and 16	17		214.789	
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		247.073	
19 Realized gain or (loss). Subtract line 18 from line 17	19		233.510	
20 Enter the smaller of line 15 or line 19, but not less than zero	20		11.007	
21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		1.444	
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		9.883	
23 Recognized gain. Add lines 21 and 22	23		11.031	
24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		231.910	
25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		246.643	

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.)	26			
27 Description of divested property ►	27			
28 Description of replacement property ►	28			
29 Date divested property was sold (month, day, year)	29	MM/DD/YYYY		
30 Sales price of divested property (see instructions)	30			
31 Basis of divested property	31			
32 Realized gain. Subtract line 31 from line 30	32			
33 Cost of replacement property purchased within 60 days after date of sale	33			
34 Subtract line 33 from line 30. If zero or less, enter -0-	34			
35 Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35			
36 Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36			
37 Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37			
38 Basis of replacement property. Subtract line 37 from line 33	38			

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

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

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

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

12 Fair market value (FMV) of other property given up	12	821.958	
13 Adjusted basis of other property given up	13	229.960	
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	591.998	
15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	2,735.521	
16 FMV of like-kind property you received	16	44,669.730	
17 Add lines 15 and 16	17	47,405.250	
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	29,110.611	
19 Realized gain or (loss). Subtract line 18 from line 17	19	18,294.639	
20 Enter the smaller of line 15 or line 19, but not less than zero	20	2,207.030	
21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	44.069	
22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22	2,164.920	
23 Recognized gain. Add lines 21 and 22	23	2,208.989	
24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	16,085.703	
25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	28,584.079	

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.)	26	►	
27 Description of divested property ►	27		
28 Description of replacement property ►	28		
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 8829

Department of the Treasury
Internal Revenue Service (99)

Name(s) of proprietor(s)

Expenses for Business Use of Your Home

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

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

OMB No. 1545-0074

2014

Attachment
Sequence No. 176

Total Forms Filed = 3,184,232

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	2,988,672
2 Total area of home	2	2,993,963
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 (365 days x 24 hours) (see instructions)	5	hr.
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, minus any loss from the trade or business not derived from the business use of your home (see instructions)	8	3,023,542
See instructions for columns (a) and (b) before completing lines 9-21.		
9 Casualty losses (see instructions)	9	13,723
10 Deductible mortgage interest (see instructions)	10	1,703,222
11 Real estate taxes (see instructions)	11	1,920,121
12 Add lines 9, 10, and 11	12	2,035,971
13 Multiply line 12, column (b) by line 7	13	2,030,430
14 Add line 12, column (a) and line 13	14	2,075,791
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	2,138,052
16 Excess mortgage interest (see instructions)	16	21,921
17 Insurance	17	1,956,686
18 Rent	18	597,172
19 Repairs and maintenance	19	1,016,506
20 Utilities	20	2,443,393
21 Other expenses (see instructions)	21	776,697
22 Add lines 16 through 21	22	2,608,207
23 Multiply line 22, column (b) by line 7	23	2,600,964
24 Carryover of prior year operating expenses (see instructions)	24	709,211
25 Add line 22, column (a), line 23, and line 24	25	2,870,613
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	26	2,021,789
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	1,981,130
28 Excess casualty losses (see instructions)	28	*
29 Depreciation of your home from line 41 below	29	1,394,733
30 Carryover of prior year excess casualty losses and depreciation (see instructions)	30	411,340
31 Add lines 28 through 30	31	1,419,381
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	925,068
33 Add lines 14, 26, and 32	33	2,693,447
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	14,119
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	2,691,071

Part III Depreciation of Your Home

36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	1,356,405
37 Value of land included on line 36	37	804,010
38 Basis of building. Subtract line 37 from line 36	38	1,348,539
39 Business basis of building. Multiply line 38 by line 7	39	1,342,251
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	1,394,733

Part IV Carryover of Unallowed Expenses to 2015

42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	1,037,529
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	556,306

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

Cat. No. 13232M

Form 8829 (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Name(s) of proprietor(s)

Total Forms Filed = 3,184,232

OMB No. 1545-0074

2014

Attachment
Sequence No. **176**

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.

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	1,182,407
2 Total area of home	2	6,577,603
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 (365 days x 24 hours) (see instructions)	5	hr.
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, minus any loss from the trade or business not derived from the business use of your home (see instructions)	8	67,125,623
See instructions for columns (a) and (b) before completing lines 9-21.		
9 Casualty losses (see instructions)	9	(a) Direct expenses (b) Indirect expenses * 26,728
10 Deductible mortgage interest (see instructions)	10	183,795 15,042,682
11 Real estate taxes (see instructions)	11	73,530 7,919,056
12 Add lines 9, 10, and 11	12	258,371 22,988,466
13 Multiply line 12, column (b) by line 7	13	3,441,214
14 Add line 12, column (a) and line 13	14	3,699,585
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	74,932,654
16 Excess mortgage interest (see instructions)	16	*
17 Insurance	17	64,220 2,630,474
18 Rent	18	349,181 8,431,830
19 Repairs and maintenance	19	193,204 3,219,383
20 Utilities	20	308,545 9,141,459
21 Other expenses (see instructions)	21	98,370 1,607,697
22 Add lines 16 through 21	22	1,016,886 25,143,949
23 Multiply line 22, column (b) by line 7	23	4,382,271
24 Carryover of prior year operating expenses (see instructions)	24	2,623,753
25 Add line 22, column (a), line 23, and line 24	25	8,022,910
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	26	4,128,784
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	70,803,870
28 Excess casualty losses (see instructions)	28	*
29 Depreciation of your home from line 41 below	29	1,234,135
30 Carryover of prior year excess casualty losses and depreciation (see instructions)	30	1,244,200
31 Add lines 28 through 30	31	2,478,518
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	910,722
33 Add lines 14, 26, and 32	33	8,739,091
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	5,419
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	8,733,672

Part III Depreciation of Your Home

36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	375,919,089
37 Value of land included on line 36	37	63,286,946
38 Basis of building. Subtract line 37 from line 36	38	312,632,142
39 Business basis of building. Multiply line 38 by line 7.	39	44,281,688
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	1,234,135

Part IV Carryover of Unallowed Expenses to 2015

42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	3,894,126
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,567,796

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

Cat. No. 13232M

Form **8829** (2014)

* Data not shown because of the small number of sample returns on which they are based.

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

2014
Attachment
Sequence No. 95

Name(s) shown on return

Identifying number

Total Forms Filed = 894**Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004**

1	Kilowatt-hours produced and sold (see instructions)	× 0.023	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	.
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 (see instructions)	×	9	102
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1f (see instructions)	×	10	116
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, Part III, 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		*		
b	Closed-loop biomass		0		
c	Geothermal		0		
d	Solar		0		
e	Add column (c) of lines 13a through 13d and enter here (see instructions)			13e	*
14	Electricity produced at qualified facilities using:				
a	Open-loop biomass		0		
b	Small irrigation power		0		
c	Landfill gas		0		
d	Trash		0		
e	Hydropower		0		
f	Marine and hydrokinetic renewables		0		
g	Add column (c) of lines 14a through 14f and enter here (see instructions)			14g	0
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)		×	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)		×	22	0
23	Credit before reduction. Add lines 17, 20, and 22		×	23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2014)

* Data not shown because of the small number of sample returns on which they are based.

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

2014
Attachment
Sequence No. 95

Name(s) shown on return

Total Forms Filed = 894

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	× 0.023	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	.
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 (see instructions)	×	9	21
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1f (see instructions)	×	10	812
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, Part III, 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		0		
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		0		
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)	×	\$ 6.601		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)	×	\$ 2.317		22	0
23	Credit before reduction. Add lines 17, 20, and 22				23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (continued)

Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, 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	.
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 (see instructions)	29	856
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)	30	864
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, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, Part III, line 1f	32	

Form **8835** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (continued)

Reduction for government grants, subsidized financing, and other credits:				
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, 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	.	
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 (see instructions)	29	104,595	
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)	30	106,550	
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, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, Part III, line 1f	32		

Form **8835** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8839****Qualified Adoption Expenses**

OMB No. 1545-0074

2014Department of the Treasury
Internal Revenue Service (99)Attachment
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 84,529

Your social security number

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

1	(a) Child's name	(b) Child's year of birth	Check if child was—			(f) Child's identifying number	(g) Check if adoption became final in 2014 or earlier
			(c) born before 1997 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

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

2 Maximum adoption credit per child
 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.
 4 Subtract line 3 from line 2 .
 5 **Qualified adoption expenses** (see instructions)
Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2014.
 6 Enter the **smaller** of line 4 or line 5
 7 Enter modified adjusted gross income (see instructions)
 8 Is line 7 more than \$197,880?

No. Skip lines 8 and 9, and enter -0- on line 10.
 Yes. Subtract \$197,880 from line 7
 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
 10 Multiply each amount on line 6 by line 9
 11 Subtract line 10 from line 6
 12 Add the amounts on line 11
 13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2013 Form 8839 instructions
 14 Add lines 12 and 13
 15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions
 16 **Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box **c** on that line and enter "8839" in the space next to box **c**. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)

2	Child 1	Child 2	Child 3				
3	21,641	*	*				
4							
5	50,317	12,723	4,049				
6	50,317	12,723	4,049				
7							
8							
9							
10							
11	47,666	12,419	4,049				
12							
13							
14							
15							
16							

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

Cat. No. 22843L

Form **8839** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8839**

Qualified Adoption Expenses

OMB No. 1545-0074

2014

Attachment
Sequence No. **38**

Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040 or 1040NR.

► For information about Form 8839 and its separate instructions, see www.irs.gov/form8839.

Name(s) shown on return

Total Forms Filed = 84,529

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	(b) Child's year of birth	Check if child was—			(f) Child's identifying number	(g) Check if adoption became final in 2014 or earlier
			(c) born before 1997 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

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

- 2 Maximum adoption credit per child
- 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.
- 4 Subtract line 3 from line 2
- 5 **Qualified adoption expenses** (see instructions)

Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2014.

- 6 Enter the **smaller** of line 4 or line 5

- 7 Enter modified adjusted gross income (see instructions)

- 8 Is line 7 more than \$197,880?

No. Skip lines 8 and 9, and enter -0- on line 10.
 Yes. Subtract \$197,880 from line 7

- 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

- 10 Multiply each amount on line 6 by line 9

- 11 Subtract line 10 from line 6

- 12 Add the amounts on line 11

- 13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2013 Form 8839 instructions

- 14 Add lines 12 and 13

- 15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions

- 16 **Adoption Credit.** Enter the smaller of line 14 or line 15 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box **c** on that line and enter "8839" in the space next to box **c**. If line 15 is smaller than line 14, you may have a credit carryforward (see instructions)

2	Child 1	Child 2	Child 3		
3	197,979	*	*		
4					
5	571,686	150,533	52,559		
6	443,577	137,892	52,552		
7					
8					
9					
10					
11	426,975	133,848	52,528		
12					
13					
14					
15					
16					

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

Cat. No. 2284L

Form **8839** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Part III Employer-Provided Adoption Benefits

	Child 1	Child 2	Child 3		
17 Maximum exclusion per child	17				
18 Did you receive employer-provided adoption benefits for a prior year for the same child?	18				
<input type="checkbox"/> No. Enter -0-.					
<input type="checkbox"/> Yes. See instructions for the amount to enter.					
19 Subtract line 18 from line 17	19				
20 Employer-provided adoption benefits you received in 2014. This amount should be shown in box 12 of your 2014 Form(s) W-2 with code T	20				
21 Add the amounts on line 20	21				4,912
22 Enter the smaller of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2014, enter the amount from line 19	22				
23 Enter modified adjusted gross income (from the worksheet in the instructions)	23				
24 Is line 23 more than \$197,880?	24				
<input type="checkbox"/> No. Skip lines 24 and 25, and enter -0- on line 26.					
<input type="checkbox"/> Yes. Subtract \$197,880 from line 23					
25 Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25				x .
26 Multiply each amount on line 22 by line 25	26				
27 Excluded benefits. Subtract line 26 from line 22	27	*	0	*	
28 Add the amounts on line 27	28				*
29 Taxable benefits. Is line 28 more than line 21?	29				*
<input type="checkbox"/> No. Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB."					
<input type="checkbox"/> Yes. Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.					

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

- You paid adoption expenses in 2013, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2013.
- The total adoption expenses you paid in 2014 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2014 or earlier.
- You adopted a child with special needs and the adoption became final in 2014.



Part III Employer-Provided Adoption Benefits

	Child 1		Child 2		Child 3			
17 Maximum exclusion per child	17							
18 Did you receive employer-provided adoption benefits for a prior year for the same child?	18							
19 Subtract line 18 from line 17	19							
20 Employer-provided adoption benefits you received in 2014. This amount should be shown in box 12 of your 2014 Form(s) W-2 with code T	20							
21 Add the amounts on line 20	21							23,251
22 Enter the smaller of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2014, enter the amount from line 19	22							
23 Enter modified adjusted gross income (from the worksheet in the instructions)	23							
24 Is line 23 more than \$197,880?	24							
25 Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	25							
26 Multiply each amount on line 22 by line 25	26							
27 Excluded benefits. Subtract line 26 from line 22	27	*		0		*		
28 Add the amounts on line 27	28							*
29 Taxable benefits. Is line 28 more than line 21?	29							*
<p><input type="checkbox"/> No. Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB."</p> <p><input type="checkbox"/> Yes. Subtract line 21 from line 28. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 29. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.</p>								

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 2013, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2013.
- The total adoption expenses you paid in 2014 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2014 or earlier.
- You adopted a child with special needs and the adoption became final in 2014.



* Data not shown because of the small number of sample returns on which they are based.

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

► Attach to your tax return.
► Information about Form 8844 and its separate instructions is at www.irs.gov/form8844.

OMB No. 1545-1444

2014

Attachment
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 15,494

Identifying number

1	Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions)		
a	Qualified empowerment zone wages	\$	× 20% (.20)
b	Reserved		
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages		
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts		
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		15,486
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2014)

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

► Attach to your tax return.
► Information about Form 8844 and its separate instructions is at www.irs.gov/form8844.

OMB No. 1545-1444

2014

Attachment
Sequence No. **99**

Name(s) shown on return	Total Forms Filed =	15,494	Identifying number
1 Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions)	1a		
a Qualified empowerment zone wages \$ × 20% (.20)	1b	4,421	
b Reserved	2		
2 Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	3		
3 Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	4	25.801	
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	5		
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	6		
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2014)

Form **8846**Department of the Treasury
Internal Revenue Service**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**

OMB No. 1545-1414

2014Attachment
Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 20,731

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	6,390
2	Tips not subject to the credit provisions (see instructions)	2	1,477
3	Creditable tips. Subtract line 2 from line 1.	3	6,390
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$117,000, see instructions and check here ► <input type="checkbox"/>	4	6,390
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	15,309
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	20,731

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2014)

Form **8846**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-1414

2014

Attachment
Sequence No. 98

Name(s) shown on return

Total Forms Filed = 20,731

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	597,070
2	Tips not subject to the credit provisions (see instructions)	2	38,941
3	Creditable tips. Subtract line 2 from line 1	3	558,130
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$117,000, see instructions and check here ► <input type="checkbox"/>	4	42,612
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	119,336
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	161,948

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2014)

Form **8853**Department of the Treasury
Internal Revenue Service (99)**Archer MSAs and
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

2014
Attachment
Sequence No. 39

Name(s) shown on return

Total Forms Filed = 161,856Social 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 2014	1	7,447	
2	Archer MSA contributions you made for 2014, including those made from January 1, 2015, through April 15, 2015, that were for 2014. Do not include rollovers (see instructions)	2	10,880	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	7,249	
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	9,143	
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	5,355	

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 2014 from all Archer MSAs (see instructions)	6a	19,393	
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	*	
c	Subtract line 6b from line 6a	6c	18,389	
7	Unreimbursed qualified medical expenses (see instructions)	7	17,087	
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	*	
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ► <input type="checkbox"/>	9b	*	
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 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "MSA" and the amount			

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2014 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2014 from all Medicare Advantage MSAs (see instructions)	10	10,542	
11	Unreimbursed qualified medical expenses (see instructions)	11	7,828	
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 ► <input type="checkbox"/>	13b	*	
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 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "Med MSA" and the amount			

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

**Archer MSAs and
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

2014
Attachment
Sequence No. 39

Name(s) shown on return

Total Forms Filed = 161,856

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 2014	1	10,284	
2	Archer MSA contributions you made for 2014, including those made from January 1, 2015, through April 15, 2015, that were for 2014. Do not include rollovers (see instructions)	2	18,814	
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	19,209	
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	587,190	
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	7,597	

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 2014 from all Archer MSAs (see instructions)	6a	45,964	
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	*	
c	Subtract line 6b from line 6a	6c	43,334	
7	Unreimbursed qualified medical expenses (see instructions)	7	40,069	
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	*	
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ► <input type="checkbox"/>	9b	*	
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 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "MSA" and the amount			

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2014 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see instructions).

10	Total distributions you received in 2014 from all Medicare Advantage MSAs (see instructions)	10	28,802	
11	Unreimbursed qualified medical expenses (see instructions)	11	23,977	
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 ► <input type="checkbox"/>	13b	*	
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 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "Med MSA" and the amount			

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 2014, 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 2014 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

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

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)

20 Add lines 18 and 19

Note: If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

21 Multiply \$330 by the number of days in the LTC period

22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)

23 Enter the **larger** of line 21 or line 22

24 Reimbursements for qualified LTC services provided for the insured during the LTC period

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

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

17	74,706
18	59,181
19	*
20	60,339
21	75,136
22	79,879
23	101,578
24	53,907
25	90,654
26	4,323

Form 8853 (2014)

* Data not shown because of the small number of sample returns on which they are based.

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 2014, 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No	
16	Was the insured a terminally ill individual?		
<i>Note: If "Yes" and the only payments you received in 2014 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.</i>			
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	2,415,172
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	2,104,550
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	2,170,625
21	Multiply \$330 by the number of days in the LTC period	21	7,371,524
22	Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)	22	3,603,933
23	Enter the larger of line 21 or line 22	23	8,437,673
24	Reimbursements for qualified LTC services provided for the insured during the LTC period	24	1,289,791
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	7,162,247
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	30,226

Form 8853 (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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

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

OMB No. 1545-0074

2014
Attachment
Sequence No. 50

Total Forms Filed = 12,633,194

Your social security number



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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	10,254,530
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	10,254,530
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	10,145,980
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	10,250,296
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	10,250,296
6	If line 4 is:	6	10,250,296
	• 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)		
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	10,250,296
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	10,190,997

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	10,250,296
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	2,571,451
11	Enter the smaller of line 10 or \$10,000	11	2,571,451
12	Multiply line 11 by 20% (.20)	12	2,571,451
13	Enter: \$128,000 if married filing jointly; \$64,000 if single, head of household, or qualifying widow(er)	13	2,572,435
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	2,571,441
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	2,556,689
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	2,556,689
17	If line 15 is:	17	2,556,689
	• 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)		
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	2,556,689
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	9,909,977

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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

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

OMB No. 1545-0074

2014
Attachment
Sequence No. 50

Total Forms Filed = 161,856

Your social security number



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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	23,292,831
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	1,314,450,886
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	498,500,117
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	816,477,934
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	145,985,208
6	If line 4 is:	6	10,106,579
	• 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)		
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 ► <input type="checkbox"/>	7	22,882,151
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	9,111,582

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	13,770,570
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	16,793,102
11	Enter the smaller of line 10 or \$10,000	11	11,901,594
12	Multiply line 11 by 20% (.20)	12	2,380,328
13	Enter: \$128,000 if married filing jointly; \$64,000 if single, head of household, or qualifying widow(er)	13	241,369,797
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	130,438,217
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	111,378,769
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	37,444,816
17	If line 15 is:	17	25,074,596
	• 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)		
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	18	2,311,954
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	10,445,440



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 <input type="checkbox"/> Yes <input type="checkbox"/> No from this institution for 2014?	(2) Did the student receive Form 1098-T <input type="checkbox"/> Yes <input type="checkbox"/> No from this institution for 2014?
(3) Did the student receive Form 1098-T from this institution for 2013 with Box <input type="checkbox"/> Yes <input type="checkbox"/> No 2 filled in and Box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked?
If you checked "No" in both (2) and (3) , skip (4) .	If you checked "No" in both (2) and (3) , skip (4) .
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). — — — — —	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). — — — — —
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?	<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	<input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.
25 Did the student complete the first 4 years of post-secondary education before 2014?	<input type="checkbox"/> Yes — Stop! <input type="checkbox"/> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.
26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance?	<input type="checkbox"/> Yes — Stop! <input type="checkbox"/> Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.



You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

Student 1 **Student 3**
Student 2 **Student 4**

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27 10,253,254 55,354
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28 814,970 3,636
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 10,253,254 55,354 30 814,970 3,636

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 2,571,444 * 31 45,446 0
-----------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------

Form **8863** (2014)

* Data not shown because of the small number of sample returns on which they are based.



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 <input type="checkbox"/> Yes <input type="checkbox"/> No from this institution for 2014?	(2) Did the student receive Form 1098-T <input type="checkbox"/> Yes <input type="checkbox"/> No from this institution for 2014?
(3) Did the student receive Form 1098-T from this institution for 2013 with Box <input type="checkbox"/> Yes <input type="checkbox"/> No 2 filled in and Box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked?
If you checked "No" in both (2) and (3) , skip (4).	If you checked "No" in both (2) and (3) , skip (4).
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). — — — — —	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). — — — — —
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?	<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	<input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.
25 Did the student complete the first 4 years of post-secondary education before 2014?	<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.
26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance?	<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.



You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

Student 1 Student 3
Student 2 Student 4

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27 31,300,484 168,434
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28 2,529,004 14,417
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 31, on Part II, line 10	30 21,459,089 112,585
	30 1,712,145 9,011

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 16,620,808 *
	31 161,657 0

Form 8863 (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8864**Department of the Treasury
Internal Revenue Service**Biodiesel and Renewable Diesel Fuels Credit**

OMB No. 1545-1924

2014Attachment
Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 3,532

Identifying number

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

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

	Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		*
2	Agri-biodiesel	2		*
3	Renewable diesel	3		0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		*
5	Agri-biodiesel included in a biodiesel mixture	5		0
6	Renewable diesel included in a renewable diesel mixture	6		0
7	Qualified agri-biodiesel production	7		*
8	Add lines 1 through 7. Include this amount in your income for 2014 (see instructions)	8		*
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9		3,050
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 11	10		3,532
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, Part III, line 11	12		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2014
Attachment
Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 3,532

Identifying number

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

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

	Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		*
2	Agri-biodiesel	2		*
3	Renewable diesel	3		0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		19
5	Agri-biodiesel included in a biodiesel mixture	5		0
6	Renewable diesel included in a renewable diesel mixture	6		0
7	Qualified agri-biodiesel production	7		*
8	Add lines 1 through 7. Include this amount in your income for 2014 (see instructions)	8		*
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9		5,962
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 11	10		6,526
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, Part III, line 11	12		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8880**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040, Form 1040A, or Form 1040NR.
► Information about Form 8880 and its instructions is at www.irs.gov/form8880.

OMB No. 1545-0074

2014Attachment
Sequence No. **54****Total Forms Filed = 8,433,270**

Your social security number

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

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,000 (\$45,000 if head of household; \$60,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1997, **(b)** is claimed as a dependent on someone else's 2014 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2014. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2014 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2011 and **before** the due date (including extensions) of your 2014 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	667,637	231,794
2	6,743,777	1,081,873
3	7,177,408	1,251,720
4	272,609	123,203
5	7,170,237	1,244,439
6	7,170,237	1,244,439
7		7,992,827
8	7,992,827	

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly Enter on line 9—	Head of household	Single, Married filing separately, or Qualifying widow(er)
---	\$18,000	.5	.5	.5
\$18,000	\$19,500	.5	.5	.2
\$19,500	\$27,000	.5	.5	.1
\$27,000	\$29,250	.5	.2	.1
\$29,250	\$30,000	.5	.1	.1
\$30,000	\$36,000	.5	.1	.0
\$36,000	\$39,000	.2	.1	.0
\$39,000	\$45,000	.1	.1	.0
\$45,000	\$60,000	.1	.0	.0
\$60,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48

10	7,978,380
11	7,935,415
12	7,917,829

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

Form **8880**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return



Credit for Qualified Retirement Savings Contributions

- Attach to Form 1040, Form 1040A, or Form 1040NR.
- Information about Form 8880 and its instructions is at www.irs.gov/form8880.

OMB No. 1545-0074

2014

Attachment
Sequence No. **54**

Total Forms Filed = 8,433,270

Your social security number

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

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,000 (\$45,000 if head of household; \$60,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1997, **(b)** is claimed as a dependent on someone else's 2014 tax return, or **(c)** was a **student** (see instructions).

- 1 Traditional and Roth IRA contributions for 2014. **Do not** include rollover contributions
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2014 (see instructions)
- 3 Add lines 1 and 2
- 4 Certain distributions received **after** 2011 and **before** the due date (including extensions) of your 2014 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 In each column, enter the **smaller** of line 5 or \$2,000
- 7 Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- 8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- 9 Enter the applicable decimal amount shown below:

(a) You		(b) Your spouse	
1	2,124,109		878,289
2	10,029,636		1,992,090
3	12,153,745		2,870,379
4	357,313		206,280
5	11,886,778		2,768,048
6	7,893,380		1,570,641
7			9,464,021
8	269,520,104		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	\$18,000	.5	.5	.5
\$18,000	\$19,500	.5	.5	.2
\$19,500	\$27,000	.5	.5	.1
\$27,000	\$29,250	.5	.2	.1
\$29,250	\$30,000	.5	.1	.1
\$30,000	\$36,000	.5	.1	.0
\$36,000	\$39,000	.2	.1	.0
\$39,000	\$45,000	.1	.1	.0
\$45,000	\$60,000	.1	.0	.0
\$60,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- 10 Multiply line 7 by line 9
- 11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- 12 **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48

9	X .
10	1,683,430
11	13,046,431
12	1,380,719

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

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

2014
Attachment
Sequence No. 53

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

Total Forms Filed = 7,818,485Social 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 2014 (see instructions). ►
- 2 HSA contributions you made for 2014 (or those made on your behalf), including those made from January 1, 2015, through April 15, 2015, that were for 2014. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).
- 3 If you were under age 55 at the end of 2014, and on the first day of **every** month during 2014, you were, or were considered, an eligible individual with the **same** coverage, enter \$3,300 (\$6,550 for family coverage). **All others**, see the instructions for the amount to enter.
- 4 Enter the amount you and your employer contributed to your Archer MSAs for 2014 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2014, also include any amount contributed to your spouse's Archer MSAs.
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2014, see the instructions for the amount to enter.
- 7 If you were age 55 or older at the end of 2014, married, and you or your spouse had family coverage under an HDHP at any time during 2014, enter your additional contribution amount (see instructions).
- 8 Add lines 6 and 7.
- 9 Employer contributions made to your HSAs for 2014.
- 10 Qualified HSA funding distributions.
- 11 Add lines 9 and 10.
- 12 Subtract line 11 from line 8. If zero or less, enter -0-
- 13 **HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

- 14a Total distributions you received in 2014 from all HSAs (see instructions).
- b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions).
- c Subtract line 14b from line 14a.
- 15 Qualified medical expenses paid using HSA distributions (see instructions).
- 16 **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.
- 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 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HSA" and the amount.

<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	1,418,446
3	6,683,462
4	25,398
5	6,682,467
6	6,519,702
7	688,036
8	6,522,716
11	5,796,324
12	6,039,357
13	1,361,357

14a	5,231,548
14b	76,507
14c	5,193,936
15	4,970,712
16	292,548
17b	274,937

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

OMB No. 1545-0074

2014
Attachment
Sequence No. **53**

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

Total Forms Filed = 7,818,485

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 2014 (see instructions). ►
- 2 HSA contributions you made for 2014 (or those made on your behalf), including those made from January 1, 2015, through April 15, 2015, that were for 2014. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).
- 3 If you were under age 55 at the end of 2014, and on the first day of **every** month during 2014, you were, or were considered, an eligible individual with the **same** coverage, enter \$3,300 (\$6,550 for family coverage). **All others**, see the instructions for the amount to enter.
- 4 Enter the amount you and your employer contributed to your Archer MSAs for 2014 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2014, also include any amount contributed to your spouse's Archer MSAs.
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2014, see the instructions for the amount to enter.
- 7 If you were age 55 or older at the end of 2014, married, and you or your spouse had family coverage under an HDHP at any time during 2014, enter your additional contribution amount (see instructions).
- 8 Add lines 6 and 7.
- 9 Employer contributions made to your HSAs for 2014.
- 10 Qualified HSA funding distributions.
- 11 Add lines 9 and 10.
- 12 Subtract line 11 from line 8. If zero or less, enter -0-
- 13 **HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

- 14a Total distributions you received in 2014 from all HSAs (see instructions).
- b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions).
- c Subtract line 14b from line 14a.
- 15 Qualified medical expenses paid using HSA distributions (see instructions).
- 16 **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.
- 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 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HSA" and the amount.

	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
2		4,433,589
3		35,594,527
4		39,137
5		35,556,096
6		34,065,453
7		705,822
8		34,771,275
11		13,762,420
12		21,924,792
13		4,105,729

14a	12,202,146
14b	193,053
14c	12,009,092
15	11,661,574
16	347,518
17b	66,119

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 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HDHP" and the amount	21	*	

* Data not shown because of the small number of sample returns on which they are based.

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 62, or Form 1040NR, line 60. On the dotted line next to Form 1040, line 62, or Form 1040NR, line 60, enter "HDHP" and the amount	21	*	

* Data not shown because of the small number of sample returns on which they are based.

Form 8889 (2014)

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

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

Name(s) as shown on return

Total Forms Filed = 892,103

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.

- 1 Domestic production gross receipts (DPGR)
- 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3
- 3 Enter deductions and losses allocable to DPGR (see instructions)
- 4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4
- 5 Add lines 2 through 4
- 6 Subtract line 5 from line 1
- 7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)
- 8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10
- 9 Amount allocated to beneficiaries of the estate or trust (see instructions)
- 10a **Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here
- b **Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22
- 11 Income limitation (see instructions):
 - Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction
 - All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)
- 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
- 13 Enter 9% of line 12
- 14a Enter the smaller of line 10a or line 12
- b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%
- 15 Subtract line 14b from line 13
- 16 Form W-2 wages (see instructions)
- 17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)
- 18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20
- 19 Amount allocated to beneficiaries of the estate or trust (see instructions)
- 20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18
- 21 Form W-2 wage limitation. Enter 50% of line 20
- 22 Enter the smaller of line 15 or line 21
- 23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6
- 24 Expanded affiliated group allocation (see instructions)
- 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

	(a)	(b)
	Oil-related production activities	All activities
1	132,700	503,643
2	92,491	356,485
3	115,842	391,260
4	9,411	72,529
5	127,124	485,778
6	100,686	463,258
7	20,071	316,565
8		
9		
10a	87,630	
10b		663,935
11		663,586
12		656,213
13		649,226
14a	74,204	
14b		63,322
15		649,226
16		309,376
17		296,081
18		
19		
20		578,712
21		578,712
22		577,307
23		150,943
24		177
25		698,766

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 = 892,103

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	47,140,696		1,222,682,900
2	32,069,518		848,598,983
3	8,485,811		584,462,117
4	871,548		58,394,987
5	41,426,877		1,491,456,086
6	5,713,819		-268,773,187
7	3,093,130		61,580,897
8			
9			
10a	9,457,882		
10b			170,664,015
11			478,816,176
12			134,321,964
13			12,088,978
14a	7,392,458		
14b			221,771
15			11,867,207
16			177,691,563
17			113,067,837
18			
19			
20			290,759,400
21			145,379,839
22			11,016,355
23			953,373
24			5,876
25			11,975,605

Form **8910**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

2014
Attachment
Sequence No. **152**

Total Forms Filed = 3,011

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.		(a) Vehicle 1	(b) Vehicle 2
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	Tentative credit (see instructions for amount to enter)	4 3,010	* 1,109

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	6		
7	Add columns (a) and (b) on line 6	7	*	
8	Alternative motor vehicle credit from partnerships and S corporations (see instructions)	8	*	
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r	9 1,109		

Part III Credit for Personal Use Part of Vehicle

10	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10		
11	Add columns (a) and (b) on line 10	11 3,006		
12	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45	12		
13	Personal credits from Form 1040 or 1040NR (see instructions)	13 2,501		
14	Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	14 3,005		
15	Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Form 1040, line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions	15 3,000		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

OMB No. 1545-1998

2014

Attachment
Sequence No. **152**

Name(s) shown on return

Total Forms Filed =

3,011

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

(a) Vehicle 1

(b) Vehicle 2

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	Tentative credit (see instructions for amount to enter)	4	9,107	*

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	6		
7	Add columns (a) and (b) on line 6	7	*	
8	Alternative motor vehicle credit from partnerships and S corporations (see instructions)	8	*	
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r	9	538	

Part III Credit for Personal Use Part of Vehicle

10	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10		
11	Add columns (a) and (b) on line 10	11	8,895	
12	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45	12		
13	Personal credits from Form 1040 or 1040NR (see instructions)	13	8,305	
14	Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	14	357,612	
15	Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Form 1040, line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions	15	8,801	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8911**Department of the Treasury
Internal Revenue Service**Alternative Fuel Vehicle Refueling Property Credit**

OMB No. 1545-1981

2014
Attachment
Sequence No. **151**

Name(s) shown on return

Total Forms Filed = 7,888

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 7,881**Part II Credit for Business/Investment Use Part of Refueling Property**

2 Business/investment use part (see instructions)

3 Section 179 expense deduction (see instructions)

4 Subtract line 3 from line 2

5 Multiply line 4 by 30% (.30)

6 Maximum business/investment use part of credit (see instructions)

7 Enter the **smaller** of line 5 or line 6

8 Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)

9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s

2 2,469**3 *****4****5****6 2,470****7 2,469****8 *****9 2,476****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

11 Multiply line 10 by 30% (.30)

12 Maximum personal use part of credit (see instructions)

13 Enter the **smaller** of line 11 or line 12

14 Regular tax before credits:

- Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. }
- Other filers. Enter the regular tax before credits from your return. }

15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:

- a Foreign tax credit
- b Certain allowable credits (see instructions)
- c Add lines 15a and 15b

16 Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9

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. }

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

19 **Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions

10**11****12****13 6,865****14****15c 4,798****16 6,864****17 3,879****18 6,425****19 6,425**

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8911**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

2014
Attachment
Sequence No. **151**

Total Forms Filed = 7,888

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 59,808

Part II Credit for Business/Investment Use Part of Refueling Property

2 Business/investment use part (see instructions)

3 Section 179 expense deduction (see instructions)

4 Subtract line 3 from line 2

5 Multiply line 4 by 30% (.30)

6 Maximum business/investment use part of credit (see instructions)

7 Enter the **smaller** of line 5 or line 6

8 Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)

9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s

2 8,879

3 *

4

5

6 73,854

7 2,648

8 *

9 2,884

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

11 Multiply line 10 by 30% (.30)

12 Maximum personal use part of credit (see instructions)

13 Enter the **smaller** of line 11 or line 12

14 Regular tax before credits:

- Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. }
- Other filers. Enter the regular tax before credits from your return. }

15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:

- a Foreign tax credit
- b Certain allowable credits (see instructions)
- c Add lines 15a and 15b

16 Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9

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. }

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

19 **Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions

10

11

12

13 4,777

14

15c 15,972

16 225,336

17 185,530

18 43,316

19 4,723

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8917**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Tuition and Fees Deduction

OMB No. 1545-0074

2014
Attachment
Sequence No. **60**

► Attach to Form 1040 or Form 1040A.

► Information about Form 8917 and its instructions is at www.irs.gov/form8917.**Total Forms Filed = 1,752,785**

Your social security number

**You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.****Before you begin:** ✓ 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 2014 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name _____ Last name _____	Student 1 _____ Student 2 _____ Student 3 _____ Student 4 _____	1,748,570 _____ 40,627 _____ 6,339 _____ *
2	Add the amounts on line 1, column (c), and enter the total	2	1,748,570
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	
4	Enter the total from either:	4	
	• 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.		
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	1,746,794
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?	6	1,747,322
	<input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. }		
	<input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. }		

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

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

Cat. No. 37728P

Form **8917** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8917**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

OMB No. 1545-0074

2014
Attachment
Sequence No. **60**

Tuition and Fees Deduction

► Attach to Form 1040 or Form 1040A.

► Information about Form 8917 and its instructions is at www.irs.gov/form8917.



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 2014 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name _____ Last name _____	Student 1 _____ Student 2 _____ Student 3 _____ Student 4 _____	10,388,858 _____ 221,022 _____ 11,647 _____ *
2	Add the amounts on line 1, column (c), and enter the total	2	10,621,559
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	
4	Enter the total from either:	4	
	• 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.		
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	105,486,233
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> 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)?	6	3,871,885
	<input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. }		
	<input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. }		

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

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

Cat. No. 37728P

Form **8917** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8936**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

2014Attachment
Sequence No. **125****Total Forms Filed = 49,618**

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1	Year, make, and model of vehicle	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		
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	2,040	
13	Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13	902	
14	Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14	2,938	

Note. Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2014)

Form **8936**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

2014

Attachment
Sequence No. **125**

Total Forms Filed = 49,618

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1	Year, make, and model of vehicle	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		
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	5,532	
13	Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13	6,678	
14	Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14	12,209	

Note. Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2014)

Part III Credit for Personal Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15	
16	Multiply line 15 by 10% (.10).	16	
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10	17	
18	If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17.	18	
19	Add columns (a) and (b) on line 18	19	46,683
20	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45	20	
21	Personal credits from Form 1040 or 1040NR (see instructions)	21	20,526
22	Subtract line 21 from line 20	22	49,520
23	Personal use part of credit. Enter the smaller of line 19 or line 22 here and on Form 1040, line 54, or Form 1040NR, line 51. 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	46,594

General Instructions

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

Future Developments

For the latest information about developments related to Form 8936 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8936.

What's New

The credit for qualified two- or three-wheeled plug-in electric vehicles expired for vehicles acquired after 2013. However, if you acquired the vehicle before 2014, but placed it in service during 2014, you may still be able to claim the credit for 2014. Do not report qualified two- or three-wheeled plug-in electric vehicles acquired after 2013 on Form 8936 unless the credit is extended.

Purpose of Form

For tax years beginning after 2008, use Form 8936 to figure your credit for qualified plug-in electric drive motor vehicles you placed in service during your tax year. Also use Form 8936 to figure your credit for certain qualified two- or three-wheeled plug-in electric vehicles acquired after 2011. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Partnerships and S corporations must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership or S corporation. Instead, they can report this credit directly on line 1y in Part III of Form 3800, General Business Credit.

Qualified Plug-in Electric Drive Motor Vehicle

This is a new vehicle with at least four wheels that:

- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 4 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

Qualified Two- or Three-Wheeled Plug-in Electric Vehicle

This is a new vehicle with two or three wheels that:

- Is capable of achieving a speed of 45 miles per hour or greater,
- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 2.5 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

Part III Credit for Personal Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2
15	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15	
16	Multiply line 15 by 10% (.10).	16	
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10	17	
18	If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17.	18	
19	Add columns (a) and (b) on line 18	19	285,117
20	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45	20	
21	Personal credits from Form 1040 or 1040NR (see instructions)	21	130,564
22	Subtract line 21 from line 20	22	6,237,793
23	Personal use part of credit. Enter the smaller of line 19 or line 22 here and on Form 1040, line 54, or Form 1040NR, line 51. 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	263,268

General Instructions

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

Future Developments

For the latest information about developments related to Form 8936 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8936.

What's New

The credit for qualified two- or three-wheeled plug-in electric vehicles expired for vehicles acquired after 2013. However, if you acquired the vehicle before 2014, but placed it in service during 2014, you may still be able to claim the credit for 2014. Do not report qualified two- or three-wheeled plug-in electric vehicles acquired after 2013 on Form 8936 unless the credit is extended.

Purpose of Form

For tax years beginning after 2008, use Form 8936 to figure your credit for qualified plug-in electric drive motor vehicles you placed in service during your tax year. Also use Form 8936 to figure your credit for certain qualified two- or three-wheeled plug-in electric vehicles acquired after 2011. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Partnerships and S corporations must file this form to claim the credit. All other taxpayers are not required to complete or file this form if their only source for this credit is a partnership or S corporation. Instead, they can report this credit directly on line 1y in Part III of Form 3800, General Business Credit.

Qualified Plug-in Electric Drive Motor Vehicle

This is a new vehicle with at least four wheels that:

- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 4 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

Qualified Two- or Three-Wheeled Plug-in Electric Vehicle

This is a new vehicle with two or three wheels that:

- Is capable of achieving a speed of 45 miles per hour or greater,
- Is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 2.5 kilowatt hours and is capable of being recharged from an external source of electricity, and
- Has a gross vehicle weight of less than 14,000 pounds.

Form **8941**Department of the Treasury
Internal Revenue Service**Credit for Small Employer Health Insurance Premiums**

OMB No. 1545-2198

2014Attachment
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 6,217

Identifying number

A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)

Yes. Enter Marketplace Identifier (if any): _____

No. Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, or trust).

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

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

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

1	
2	
3	
4	5,414
5	5,414
6	5,414
7	5.414
8	5.414
9	5.406
10	*
11	5.414
12	5.406
13	
14	
15	735
16	6,053
17	
18	
19	
20	

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2014

Attachment
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 6,217

Identifying number

A	Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? (see instructions)	
<input type="checkbox"/> Yes. Enter Marketplace Identifier (if any): _____		
<input type="checkbox"/> No. Stop. Do not file Form 8941 (see instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, or trust).		
B	Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above	
Caution. See the instructions and complete Worksheets 1 through 7 as needed.		
1		
2		
3		
4	84,162	
5	103,556	
6	76,657	
7	37.174	
8	36,525	
9	22,803	
10	* 81,057	
11	22.803	
12		
13		
14		
15	3,524	
16	26,327	
17		
18		
19		
20		
1. Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))		
2. Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12		
3. Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$51,000 or more, skip lines 4 through 11 and enter -0- on line 12		
4. Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))		
5. Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))		
6. Enter the smaller of line 4 or line 5		
7. Multiply line 6 by the applicable percentage:		
• Tax-exempt small employers, multiply line 6 by 35% (.35)		
• All other small employers, multiply line 6 by 50% (.50)		
8. If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6		
9. If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7		
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)		
11. Subtract line 10 from line 4. If zero or less, enter -0-		
12. Enter the smaller of line 9 or line 11		
13. If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))		
14. Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)		
15. Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		
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		
17. Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		
18. Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h		
19. Enter the amount you paid in 2014 for taxes considered payroll taxes for purposes of this credit (see instructions)		
20. Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f		

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

- If any line does not apply to you, leave it blank. See separate instructions.
- Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
- Information about Form 8959 and its instructions is at www.irs.gov/form8959.

OMB No. 1545-0074

2014
Attachment
Sequence No. 71

Name(s) shown on return

Total Forms Filed = 3,834,490

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	3,630,493	
2	Unreported tips from Form 4137, line 6	2	*	
3	Wages from Form 8919, line 6	3	2,263	
4	Add lines 1 through 3	4	3,630,497	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	3,804,740	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	2,667,089	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	7	2,665,725	

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	1,049,469	
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	3,584,830	
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,111,620	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	929,847	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III	13	929,675	

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14	2,176	
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15	3,457,551	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	1,499	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV	17	1,499	

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	3,116,486	
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	3,623,325	
20	Enter the amount from line 1	20		
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,626,695	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22	2,836,893	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23	4,030	
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24	2,840,550	

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

Cat. No. 59475X

Form **8959** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8959**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.
- Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
- Information about Form 8959 and its instructions is at www.irs.gov/form8959.

OMB No. 1545-0074

2014

Attachment
Sequence No. 71

Total Forms Filed = 3,834,490

Your social security number

Part I Additional Medicare Tax on Medicare Wages

- 1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5
- 2 Unreported tips from Form 4137, line 6
- 3 Wages from Form 8919, line 6
- 4 Add lines 1 through 3
- 5 Enter the following amount for your filing status:
Married filing jointly \$250,000
Married filing separately \$125,000
Single, Head of household, or Qualifying widow(er) \$200,000
- 6 Subtract line 5 from line 4. If zero or less, enter -0-
- 7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II

1	1,418,067,639		
2	*		
3	100,745		
4	1,418,170,328		
5	905,900,197		
6	646,277,394		
7	5,816,500		

Part II Additional Medicare Tax on Self-Employment Income

- 8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)
- 9 Enter the following amount for your filing status:
Married filing jointly \$250,000
Married filing separately \$125,000
Single, Head of household, or Qualifying widow(er) \$200,000
- 10 Enter the amount from line 4
- 11 Subtract line 10 from line 9. If zero or less, enter -0-
- 12 Subtract line 11 from line 8. If zero or less, enter -0-
- 13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III

8	236,480,787		
9	853,710,626		
10			
11	135,393,238		
12	160,107,688		
13	1,440,966		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

- 14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)
- 15 Enter the following amount for your filing status:
Married filing jointly \$250,000
Married filing separately \$125,000
Single, Head of household, or Qualifying widow(er) \$200,000
- 16 Subtract line 15 from line 14. If zero or less, enter -0-
- 17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV

14	870,249		
15			
16	388,793		
17	3,499		

Part IV Total Additional Medicare Tax

- 18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V

18	7,260,966		
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Part V Withholding Reconciliation

- 19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6
- 20 Enter the amount from line 1
- 21 Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages
- 22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages
- 23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)
- 24 **Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)

19	26,359,366		
20			
21	20,561,978		
22	5,837,786		
23	11,198		
24	5,848,984		

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

Cat. No. 59475X

Form **8959** (2014)

* Data not shown because of the small number of sample returns on which they are based.

Form **8960**Department of the Treasury
Internal Revenue Service (99)**Net Investment Income Tax—
Individuals, Estates, and Trusts**

► Attach to your tax return.

► Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

OMB No. 1545-2227

2014Attachment
Sequence No. 72

Name(s) shown on your tax return

Total Forms Filed = 3,642,976

Your social security number or EIN

Part I Investment Income Section 6013(g) election (see instructions) **Boxes checked = *** Section 6013(h) election (see instructions) **Boxes checked = 367** Regulations section 1.1411-10(g) election (see instructions) **Boxes checked = 11,167**

1	Taxable interest (see instructions)	1	3,308,474
2	Ordinary dividends (see instructions)	2	2,904,072
3	Annuities (see instructions)	3	69,484
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	1,942,529
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	1,216,161
c	Combine lines 4a and 4b	4c	1,359,949
5a	Net gain or loss from disposition of property (see instructions)	5a	2,832,276
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	336,731
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	8,764
d	Combine lines 5a through 5c	5d	2,780,591
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	6,750
7	Other modifications to investment income (see instructions)	7	664,060
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	3,633,292

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	542,834	
b	State, local, and foreign income tax (see instructions)	9b	2,665,122	
c	Miscellaneous investment expenses (see instructions)	9c	511,786	
d	Add lines 9a, 9b, and 9c	9d	2,839,353	
10	Additional modifications (see instructions)	10	191,908	
11	Total deductions and modifications. Add lines 9d and 10	11	2,854,038	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-	12	3,620,023	
Individuals:				
13	Modified adjusted gross income (see instructions)	13	3,641,627	
14	Threshold based on filing status (see instructions)	14	3,642,976	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	3,602,922	
16	Enter the smaller of line 12 or line 15	16	3,594,069	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17	3,591,314	
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c	20		
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21		

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on your tax return

Net Investment Income Tax— Individuals, Estates, and Trusts

► Attach to your tax return.

► Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

OMB No. 1545-2227

2014

Attachment
Sequence No. 72

Total Forms Filed = **3,642,976**

Your social security number or EIN

Part I Investment Income

- Section 6013(g) election (see instructions)
- Section 6013(h) election (see instructions)
- Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	50,907,892
2	Ordinary dividends (see instructions)	2	147,592,888
3	Annuities (see instructions)	3	2,672,474
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	517,440,361
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-423,769,429
c	Combine lines 4a and 4b	4c	93,670,932
5a	Net gain or loss from disposition of property (see instructions)	5a	553,419,677
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-91,423,699
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	-14,818,713
d	Combine lines 5a through 5c	5d	447,177,265
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	1,114,230
7	Other modifications to investment income (see instructions)	7	-1,180,361
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	741,955,321

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	11,112,329	
b	State, local, and foreign income tax (see instructions)	9b	37,802,548	
c	Miscellaneous investment expenses (see instructions)	9c	15,696,779	
d	Add lines 9a, 9b, and 9c	9d	64,611,656	
10	Additional modifications (see instructions)	10	457,308	
11	Total deductions and modifications. Add lines 9d and 10	11	65,068,964	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-	12	677,603,114	
Individuals:				
13	Modified adjusted gross income (see instructions)	13	2,572,860,147	
14	Threshold based on filing status (see instructions)	14	863,945,276	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	1,715,411,481	
16	Enter the smaller of line 12 or line 15	16	591,582,039	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17	22,480,136	
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c	20		
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21		

Form **8962**Department of the Treasury
Internal Revenue Service**Premium Tax Credit (PTC)**► Attach to Form 1040, 1040A, or 1040NR.
► Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

OMB No. 1545-0074

2014
Attachment
Sequence No. 73

Name shown on your return

Total Forms Filed = 3,620,042

Your social security number

Relief
(see instructions) **Part 1: Annual and Monthly Contribution Amount**

1	Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d .	1	3,620,042
2a	Modified AGI: Enter your modified AGI (see instructions)	2a	3,614,061
		b	Enter total of your dependents' modified AGI (see instructions)
3	Household Income: Add the amounts on lines 2a and 2b	3	3,552,194
4	Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC	4	3,620,042
5	Household Income as a Percentage of Federal Poverty Line: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.)	5	3,547,569 %
6	Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%.)		
	<input type="checkbox"/> Yes. Continue to line 7.		
	<input type="checkbox"/> No. You are not eligible to receive PTC. If you received advance payment of PTC, see the instructions for how to report your Excess Advance PTC Repayment amount.		
7	Applicable Figure: Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . .	7	3,427,648
8a	Annual Contribution for Health Care: Multiply line 3 by line 7	8a	3,360,786
		b	Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount
		8b	3,356,154

Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9	Did you share a policy with another taxpayer or get married during the year and want to use the alternative calculation? (see instructions)	
	<input type="checkbox"/> Yes. Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage.	<input type="checkbox"/> No. Continue to line 10.
10	Do all Forms 1095-A for your tax household include coverage for January through December with no changes in monthly amounts shown on lines 21-32, columns A and B?	
	<input type="checkbox"/> Yes. Continue to line 11. Compute your annual PTC. Skip lines 12-23	<input type="checkbox"/> No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	A. Premium Amount (Form(s) 1095-A, line 33A)	B. Annual Premium Amount of SLCSP (Form(s) 1095-A, line 33B)	C. Annual Contribution Amount (Line 8a)	D. Annual Maximum Premium Assistance (Subtract C from B)	E. Annual Premium Tax Credit Allowed (Smaller of A or D)	F. Annual Advance Payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	645,589	635,870	662,668	595,552	594,517	641,835
Monthly Calculation	A. Monthly Premium Amount (Form(s) 1095-A, lines 21-32, column A)	B. Monthly Premium Amount of SLCSP (Form(s) 1095-A, lines 21-32, column B)	C. Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution)	D. Monthly Maximum Premium Assistance (Subtract C from B)	E. Monthly Premium Tax Credit Allowed (Smaller of A or D)	F. Monthly Advance Payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January					262,227	290,594
13 February					524,028	572,680
14 March					829,012	901,168
15 April					1,337,314	1,432,405
16 May					2,085,922	2,226,340
17 June					2,127,897	2,268,417
18 July					2,144,253	2,286,790
19 August					2,166,129	2,316,127
20 September					2,164,124	2,326,650
21 October					2,145,286	2,302,177
22 November					2,143,389	2,289,851
23 December					2,093,955	2,237,583
24 Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here .					24	3,104,620
25 Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here .					25	3,362,356
26 Net Premium Tax Credit: If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 .					26	1,499,446

Part 3: Repayment of Excess Advance Payment of the Premium Tax Credit

27 Excess Advance Payment of PTC: If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	1,803,176
28 Repayment Limitation: Using the percentage on line 5 and your filing status, locate the repayment limitation amount in the instructions. Enter the amount here	28	
29 Excess Advance Premium Tax Credit Repayment: Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	1,803,176

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

► Attach to Form 1040, 1040A, or 1040NR.
► Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

OMB No. 1545-0074

2014
Attachment
Sequence No. 73

Name shown on your return

Total Forms Filed = 3,620,042

Your social security number

Relief
(see instructions)

Part 1: Annual and Monthly Contribution Amount

1 Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d

2a Modified AGI: Enter your modified AGI (see instructions) **2a 110,888,847** b Enter total of your dependents' modified AGI (see instructions)

3 Household Income: Add the amounts on lines 2a and 2b

4 Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (see instructions). Check the appropriate box for the federal poverty table used. a Alaska b Hawaii c Other 48 states and DC

5 Household Income as a Percentage of Federal Poverty Line: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.)

6 Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%.)
 Yes. Continue to line 7.
 No. You are not eligible to receive PTC. If you received advance payment of PTC, see the instructions for how to report your Excess Advance PTC Repayment amount.

7 Applicable Figure: Using your line 5 percentage, locate your "applicable figure" on the table in the instructions

8a Annual Contribution for Health Care: **8a 6,371,386** b Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount

1	7,506,324 *
2b	
3	116,625,883
4	
5	%
7	
8b	531,120

Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Did you share a policy with another taxpayer or get married during the year and want to use the alternative calculation? (see instructions)
 Yes. Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage. No. Continue to line 10.

10 Do all Forms 1095-A for your tax household include coverage for January through December with no changes in monthly amounts shown on lines 21–32, columns A and B?
 Yes. Continue to line 11. Compute your annual PTC. Skip lines 12–23 No. Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	A. Premium Amount (Form(s) 1095-A, line 33A)	B. Annual Premium Amount of SLCSP (Form(s) 1095-A, line 33B)	C. Annual Contribution Amount (Line 8a)	D. Annual Maximum Premium Assistance (Subtract C from B)	E. Annual Premium Tax Credit Allowed (Smaller of A or D)	F. Annual Advance Payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	4,414,975	4,268,472	1,224,065	3,195,902	3,109,692	3,275,282
Monthly Calculation	A. Monthly Premium Amount (Form(s) 1095-A, lines 21–32, column A)	B. Monthly Premium Amount of SLCSP (Form(s) 1095-A, lines 21–32, column B)	C. Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution)	D. Monthly Maximum Premium Assistance (Subtract C from B)	E. Monthly Premium Tax Credit Allowed (Smaller of A or D)	F. Monthly Advance Payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January					116,596	126,217
13 February					227,534	246,624
14 March					345,862	369,248
15 April					546,752	581,117
16 May					834,640	889,891
17 June					847,803	906,945
18 July					862,654	926,258
19 August					874,869	940,777
20 September					872,861	942,819
21 October					870,469	935,584
22 November					871,063	932,897
23 December					857,947	919,844
24 Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here					24 11,175,462	
25 Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here					25 11,993,488	
26 Net Premium Tax Credit: If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26 1,010,733	

Part 3: Repayment of Excess Advance Payment of the Premium Tax Credit

27 Excess Advance Payment of PTC: If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here

28 Repayment Limitation: Using the percentage on line 5 and your filing status, locate the repayment limitation amount in the instructions. Enter the amount here

29 Excess Advance Premium Tax Credit Repayment: Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44

27	1,828,759
28	
29	1,431,168

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

Cat. No. 37784Z

Form **8962** (2014)

* Represents number of exemptions (whole number)

Part 4: Shared Policy Allocation

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Shared Policy Allocation 1

30	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts	e. Premium Percentage		f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

Shared Policy Allocation 2

31	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts	e. Premium Percentage		f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

Shared Policy Allocation 3

32	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts	e. Premium Percentage		f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

Shared Policy Allocation 4

33	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts	e. Premium Percentage		f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

34 Have you completed shared policy allocation information for all allocated Forms 1095-A?

Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12-23, columns A, B, and F. Compute the amounts for lines 12-23, columns C-E, and continue to line 24.

No. See the instructions to report additional shared policy allocations.

Part 5: Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12-23, see the instructions for this Part 5.

35	Alternative entries for your SSN	a Alternative family size	b Monthly contribution	c Alternative start month	d Alternative stop month
36	Alternative entries for your spouse's SSN	a Alternative family size	b Monthly contribution	c Alternative start month	d Alternative stop month

Part 4: Shared Policy Allocation

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Shared Policy Allocation 1

30	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts	e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage	

Shared Policy Allocation 2

31	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts	e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage	

Shared Policy Allocation 3

32	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts	e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage	

Shared Policy Allocation 4

33	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts	e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage	

34 Have you completed shared policy allocation information for all allocated Forms 1095-A?

Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns A, B, and F. Compute the amounts for lines 12–23, columns C–E, and continue to line 24.

No. See the instructions to report additional shared policy allocations.

Part 5: Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part 5.

35	Alternative entries for your SSN	a Alternative family size	b Monthly contribution	c Alternative start month	d Alternative stop month
36	Alternative entries for your spouse's SSN	a Alternative family size	b Monthly contribution	c Alternative start month	d Alternative stop month

Form **8965**

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0074

2014

Attachment
Sequence No. 75

Health Coverage Exemptions

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

► Information about Form 8965 and its separate instructions is at www.irs.gov/form8965.

Name as shown on return

Total Forms Filed = 13,348,371

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I Marketplace-Granted Coverage Exemptions for Individuals: If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	a Name of Individual	b SSN	c Exemption Certificate Number
1		621,535	
2		232,012	
3		113,951	
4		66,965	
5		32,706	
6		16,210	

Part II Coverage Exemptions for Your Household Claimed on Your Return:

5,512,986 6,807,685

7a Are you claiming an exemption because your household income is below the filing threshold? Yes No

4,084,248 7,955,709

b Are you claiming a hardship exemption because your gross income is below the filing threshold? Yes No

Part III Coverage Exemptions for Individuals Claimed on Your Return: If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	a Name of Individual	b SSN	c Exemption Type	d Full Year	e Jan	f Feb	g Mar	h Apr	i May	j June	k July	l Aug	m Sept	n Oct	o Nov	p Dec
8		8,895,799														
9		3,761,291														
10		1,932,710														
11		1,123,520														
12		508,632														
13		220,981														

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

Cat. No. 37787G

Form **8965** (2014)

Note: Individuals may receive multiple exemptions.

