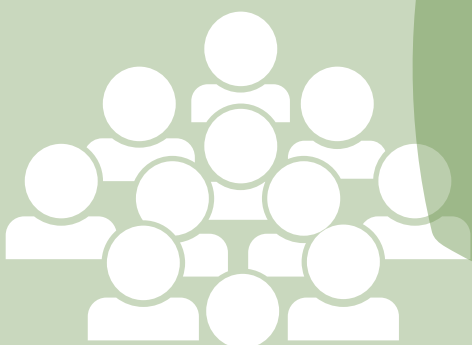




Statistics of Income

Individual Income Tax Returns Line Item Estimates

2014



Statistics of Income

100th

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Department
of the
Treasury
**Internal
Revenue
Service**

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Individual Income Tax Returns Line Item Estimates, 2014

Publication 4801 (Rev. 8–2016)

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.

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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

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

Totals for Forms and Schedules

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 (99) U.S. Individual Income Tax Return	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	
Your first name and initial		Last name		Your social security number	
Total of all returns filed = 148,606,578		Electronically Filed Returns = 128,118,903			
If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
1040 = 84,921,477					
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
1040A = 40,466,308				▲ 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	
1040EZ = 23,218,794				Y = * 3,488,816 Y = ** 5,838,671	
Foreign country name		Foreign province/state/county		Foreign postal code	
				jointly, wait to go to this item. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Filing Status					
69,579,590 1 <input type="checkbox"/> Single 22,077,498 1 <input type="checkbox"/> 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 <input type="checkbox"/> Married filing jointly (even if only one had income)					
Check only one box. 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. 75,256 <input type="checkbox"/> Qualifying widow(er) with dependent child					
2,949,371					
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					
c Dependents:					
(1) First name Last name		(2) Dep social sec	Number of Returns	Number of Exempt.	Child under age 17 for child tax credit (instructions)
CHILDREN AT HOME			47,237,726	83,277,337	35,620,113
CHILDREN AWAY FROM HOME			383,809	457,622	22,675,183
PARENTS			2,819,947	3,374,566	8,358,392
OTHER DEPENDENTS			6,834,043	9,807,148	2,355,465
d Total number of exemptions claimed		Returns = See 6a		Exemptions = 290,411,990	
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 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	
8a Taxable interest. Attach Schedule B if required		8a		43,334,329	
b Tax-exempt interest. Do not include on line 8a		8b		5,799,616	
9a Ordinary dividends. Attach Schedule B if required		9a		27,651,681	
b Qualified dividends		9b		25,702,423	
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. = 4,077,657		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 14,381,491		b Taxable amount		15b 13,653,703	
16a Pensions and annuities 16a 30,663,195		b Taxable amount		16b 28,143,561	
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		7,451,378	
20a Social security benefits 20a 27,401,498		b Taxable amount		20b 19,018,684	
21 Other income. List type and amount		21		6,377,417	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income		22		148,100,814	
23 Educator expenses		23		3,767,882	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ		24		152,356	
25 Health savings account deduction. Attach Form 8889		25		1,361,357	
26 Moving expenses. Attach Form 3903		26		1,128,284	
27 Deductible part of self-employment tax. Attach Schedule SE		27		19,351,496	
28 Self-employed SEP, SIMPLE, and qualified plans		28		989,517	
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	
32 IRA deduction		32		2,707,651	
33 Student loan interest deduction		33		12,083,228	
34 Tuition and fees. Attach Form 8917		34		1,747,322	
35 Domestic production activities deduction. Attach Form 8903		35		698,915	
36 Add lines 23 through 35		36		38,386,756	
37 Subtract line 36 from line 22. This is your adjusted gross income		37		148,114,497	
Adjusted Gross Income					
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					

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

Cat. No. 11320B

Form 1040 (2014)

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

Form	1040	Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return	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																									
Your first name and initial Total of all returns filed = 148,606,578		Last name Electronically Filed Returns = 128,118,903		See separate instructions.																									
If a joint return, spouse's first name and initial 1040 = 84,921,477		Last name		Your social security number																									
Home address (number and street). If you have a P.O. box, see instructions. 1040A = 40,466,308		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). 1040EZ = 23,218,794		Foreign country name																											
Foreign province/state/county		Foreign postal code		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																									
Filing Status	Check only one box. 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> 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 <input type="checkbox"/> 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. b <input type="checkbox"/> Spouse c Dependents: <table border="1" style="width:100%; border-collapse: collapse; font-size: 0.8em;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </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)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>
(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)																									
				<input type="checkbox"/>																									
				<input type="checkbox"/>																									
				<input type="checkbox"/>																									
				<input type="checkbox"/>																									
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 8a Taxable interest. Attach Schedule B if required b Tax-exempt interest. Do not include on line 8a 9a Ordinary dividends. Attach Schedule B if required b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Cap. Gain Dist. = 11,260,842 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 16a Pensions and annuities 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 21 Other income. List type and amount 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶		7 6,784,947,852 8a 93,894,280 9a 254,702,232 10 30,088,465 11 10,052,345 12 317,258,762 13 687,387,778 14 8,972,556 15b Taxable amount 235,005,032 16b Taxable amount 663,223,262 17 679,383,869 18 -8,276,215 19 33,288,898 20b Taxable amount 261,155,939 21 39,155,702 22 9,916,219,526																										
Adjusted Gross Income	23 Educator expenses 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 25 Health savings account deduction. Attach Form 8889 26 Moving expenses. Attach Form 3903 27 Deductible part of self-employment tax. Attach Schedule SE 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid b Recipient's SSN ▶ 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees. Attach Form 8917 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income ▶		23 959,210 24 537,293 25 4,105,729 26 3,444,883 27 29,287,458 28 23,214,590 29 28,112,970 30 140,135 31a 11,808,353 32 13,229,272 33 12,812,975 34 3,871,885 35 11,975,861 36 145,184,115 37 9,771,035,412																										
			21. Net oper. loss= 196,186,760 21. Stock options= 317,149 21. Cancel. of debt= 9,228,543 21. For. earn. inc. ex= 28,173,396 21. Gambling inc.= 29,496,416 21. Taxable HSA = 353,121 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 = 23,593,429	B = 9,722,908	C = 233,495	D = 81,941	Page 2
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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 checked="" type="checkbox"/> C Blind. <input type="checkbox"/> B Spouse was born before January 2, 1950, <input type="checkbox"/> D Blind. Total boxes checked ▶ 39a			Basic Stand. Ded. = 102,594,719 Add. Stand. Ded. = 14,809,962 Stand. = 102,594,719 Itemized = 43,965,083	
			b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
	Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,200 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	130,292,076
		41	Subtract line 40 from line 38		41	137,886,805
		42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions		42	112,657,629
		43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	111,650,725
		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	4,277,624
		45	Alternative minimum tax (see instructions). Attach Form 6251		45	1,803,176
		46	Excess advance premium tax credit repayment. Attach Form 8962		46	111,969,378
47		Add lines 44, 45, and 46		47		
48		Foreign tax credit. Attach Form 1116 if required	48 7,958,139		48	
49		Credit for child and dependent care expenses. Attach Form 2441	49 6,340,882		49	
50	Education credits from Form 8863, line 19	50 9,909,977		50		
51	Retirement savings contributions credit. Attach Form 8880	51 7,917,829		51		
52	Child tax credit. Attach Schedule 8812, if required	52 22,394,927		52		
53	Residential energy credits. Attach Form 5695	53 2,663,702		53		
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54		54		
55	Add lines 48 through 54. These are your total credits		55	46,046,121		
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-		56	100,184,005		
Other Taxes	57	Self-employment tax. Attach Schedule SE		57		
	58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		58	a= 100,916 b= 36,211	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59	5,725,795	
	60a	Household employment taxes from Schedule H		60a	196,098	
	60b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b	764,493	
	61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>		61	8,061,604	
	62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)		62	Other Taxes = 989,929	
	63	Add lines 56 through 62. This is your total tax Recapture Tax = 4,831		63	111,434,913	
	64	Federal income tax withheld from Forms W-2 and 1099	64 130,225,475		64	
	65	2014 estimated tax payments and amount applied from 2013 return	65 9,346,366		65	
Payments	66a	Earned income credit (EIC)	66a 28,537,908		66a	
	b	Nontaxable combat pay election 66b 10,024		b		
	67	Additional child tax credit. Attach Schedule 8811	67 20,225,421		67	
	68	American opportunity credit from Form 8833, line 8	68 10,190,997		68	
	69	Net premium tax credit. Attach Form 8962	69 1,499,446		69	
	70	Amount paid with request for extension to file	70 2,026,322		70	
	71	Excess social security and tier 1 RRTA tax withheld	71 1,458,542		71	
	72	Credit for federal tax on fuels. Attach Form 4136	72 353,397		72	
	73	Credits from Form: a <input type="checkbox"/> 439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73		73	
	74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments		74	140,034,277	
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid		75	114,884,430	
	76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		76a	112,004,413	
Amount You Owe	77	Amount of line 75 you want applied to your 2015 estimated tax ▶	77 3,724,653		77	
	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶		78	28,675,288	
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					
Sign Here	Designee's name ▶		Phone no. ▶	Personal identification number (PIN) ▶		
	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 81,779,257		Preparer's signature		Date	
	Firm's name ▶		Firm's EIN ▶		Check <input type="checkbox"/> if self-employed	
	Firm's address ▶		Phone no.		PTIN	

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
 • All others:
 Single or Married filing separately, \$6,200
 Married filing jointly or Qualifying widow(er), \$12,400
 Head of household, \$9,100

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

Sign Here

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

Paid Preparer Use Only

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. Total boxes		Basic Stand. Ded. = 849,367,894
if:	<input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. checked ▶ 39a		Add. Stand. Ded. = 26,869,072
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b		Stand. = 876,239,898
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	Itemized = 1,206,705,085
41	Subtract line 40 from line 38	41	7,949,698,605
42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	1,121,602,989
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	6,997,855,643
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	1,402,408,892
45	Alternative minimum tax (see instructions). Attach Form 6251	45	28,645,905
46	Excess advance premium tax credit repayment. Attach Form 8962	46	1,431,168
47	Add lines 44, 45, and 46	47	1,432,797,923
48	Foreign tax credit. Attach Form 1116 if required	48	21,648,047
49	Credit for child and dependent care expenses. Attach Form 2441	49	3,504,960
50	Education credits from Form 8863, line 19	50	10,445,440
51	Retirement savings contributions credit. Attach Form 8880	51	1,380,719
52	Child tax credit. Attach Schedule 8812 if required	52	27,201,568
53	Residential energy credits. Attach Form 5695	53	1,638,353
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	70,705,253
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	1,362,092,670
57	Self-employment tax. Attach Schedule SE	57	58,467,503
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	a= 20,816 b= 16,557
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	5,840,378
60a	Household employment taxes from Schedule H	60a	1,082,019
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	417,495
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	1,694,088
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	Other Taxes 644,829
63	Add lines 56 through 62. This is your total tax Recapture Tax = 737	63	1,460,030,577
64	Federal income tax withheld from Forms W-2 and 1099	64	1,126,411,434
65	2014 estimated tax payments and amount applied from 2013 return	65	334,458,863
66a	Earned income credit (EIC)	66a	68,339,181
b	Nontaxable combat pay election 66b 140,810		
67	Additional child tax credit. Attach Schedule 8812	67	27,062,605
68	American opportunity credit from Form 8863, line 8	68	9,111,582
69	Net premium tax credit. Attach Form 8962	69	1,010,733
70	Amount paid with request for extension to file	70	125,325,287
71	Excess social security and tier 1 RRTA tax withheld	71	2,890,863
72	Credit for federal tax on fuels. Attach Form 4136	72	148,234
73	Credits from Form: a <input type="checkbox"/> 2439 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	1,694,889,272
75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	-389,859,873
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	76a	319,643,133
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	70,216,740
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	156,177,870
79	Estimated tax penalty (see instructions)	79	1,176,691
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) ▶	
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.)	
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	1040	Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return	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. Presidential Election Campaign Y = * 2,416,828 Y = ** 5,134,719 jointly, want to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																																				
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).																																									
Foreign country name		Foreign province/state/county		Foreign postal code																																					
Filing Status 31,309,464 1 <input type="checkbox"/> Single 9,907,854 1 <input type="checkbox"/> 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 <input type="checkbox"/> Married filing jointly (even if only one had income) Check only one box. 1,986,095 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 44,913 ; <input type="checkbox"/> Qualifying widow(er) with dependent child Ret. = 83,208,538																																									
Exemptions 6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. 83,208,538 b <input type="checkbox"/> Spouse 41,676,877 <table border="1" style="width:100%; border-collapse: collapse; font-size: 0.8em;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent social security number</th> <th>Number of Returns</th> <th>Id under age 17 or child tax credit (see instructions)</th> <th>Exempt. =</th> </tr> </thead> <tbody> <tr> <td colspan="2">CHILDREN AT HOME</td> <td></td> <td>29,739,978</td> <td>53,534,848</td> <td>20,512,364</td> </tr> <tr> <td colspan="2">CHILDREN AWAY FROM HOME</td> <td></td> <td>250,593</td> <td>288,329</td> <td>14,154,344</td> </tr> <tr> <td colspan="2">PARENTS</td> <td></td> <td>1,643,895</td> <td>1,948,010</td> <td>5,167,079</td> </tr> <tr> <td colspan="2">OTHER DEPENDENTS</td> <td></td> <td>2,859,973</td> <td>3,789,040</td> <td>1,436,047</td> </tr> <tr> <td colspan="3">d Total number of exemptions claimed</td> <td>Returns = See 6a</td> <td>Exemptions = 184,445,643</td> <td></td> </tr> </tbody> </table> <div style="float:right; font-size: 0.8em;"> Boxes checked on 6a and 6b Exempt. = 124,885,415 Ret. = 29,739,978 Exempt. = 53,534,848 No. of children on 6c who: • lived with you • did not live with you due to Ret. = 250,593 or separat Exempt. = 288,329 (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶ </div>						(1) First name	Last name	(2) Dependent social security number	Number of Returns	Id under age 17 or child tax credit (see instructions)	Exempt. =	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	
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Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 64,782,910 8a Taxable interest. Attach Schedule B if required 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 24,909,346 b Qualified dividends 9b 23,321,184 10 Taxable refunds, credits, or offsets of state and local income taxes 20,791,909 11 Alimony received 435,510 12 Business income or (loss). Attach Schedule C or C-EZ 13 Cap. Gain Dist. = 3,179,961 24,073,449 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> 20,189,886 14 Other gains or (losses). Attach Form 4797 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 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 152,356 25 Health savings account deduction. Attach Form 8889 25 1,361,357 26 Moving expenses. Attach Form 3903 26 1,128,284 27 Deductible part of self-employment tax. Attach Schedule SE 27 19,351,496 28 Self-employed SEP, SIMPLE, and qualified plans 28 989,517 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 32 IRA deduction 32 2,260,139 33 Student loan interest deduction 33 7,467,769 34 Tuition and fees. Attach Form 8917 34 1,128,222 35 Domestic production activities deduction. Attach Form 8903 35 698,915 36 Add lines 23 through 35 36 32,394,617 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 84,709,749 <div style="float:right; font-size: 0.8em;"> 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 </div>																																									

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

Cat. No. 11320B

Form 1040 (2014)

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

Form	1040	Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return	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																									
Your first name and initial		Last name		See separate instructions.																									
		Total 1040 ONLY returns filed = 84,921,477		Your social security number																									
If a joint return, spouse's first name and initial		Last name		Spouse's social security number																									
		Electronically filed forms 1040 Only = 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.																									
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).																													
Foreign country name		Foreign province, state, or county	Foreign postal code																										
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																													
Filing Status	1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. _____ 4 <input type="checkbox"/> 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 <input type="checkbox"/> 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. b <input type="checkbox"/> Spouse																												
	c Dependents <table border="1" style="width:100%; border-collapse: collapse; font-size: 0.7em;"> <thead> <tr> <th style="width:30%;">(1) First name</th> <th style="width:30%;">Last name</th> <th style="width:20%;">(2) Dependent's social security number</th> <th style="width:20%;">(3) Dependent's relationship to you</th> <th style="width:10%;">(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table>				(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)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>
	(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)																								
					<input type="checkbox"/>																								
					<input type="checkbox"/>																								
				<input type="checkbox"/>																									
				<input type="checkbox"/>																									
If more than four dependents, see instructions and check here ► <input type="checkbox"/>																													
d Total number of exemptions claimed																													
Income	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 . 13 Cap. Gain Dist. = 9,491,100			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	15b 212,656,205																									
	16a Pensions and annuities	16a 964,041,469	b Taxable amount	16b 546,650,772																									
	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	20b 222,701,517																										
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																										
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																									
21. Net oper. loss= 196,186,760 21. Stock options= 317,149 21. Cancel. of debt= 9,228,543 21. For. earn. inc. ex= 28,173,396 21. Gambling inc.= 29,496,416 21. Taxable HSA = 353,121 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 type="checkbox"/> A You were born before January 2, 1950, <input type="checkbox"/> C Blind. Total boxes if: <input type="checkbox"/> B Spouse was born before January 2, 1950, <input type="checkbox"/> D Blind. checked ▶ 39a						Basic Stand. Ded. = 39,255,671 Add. Stand. Ded. = 7,995,316 Stand. = 39,255,671 Itemized = 43,965,083
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b						
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40				
41 Subtract line 40 from line 38		41				
42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions		42				
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43				
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				
45 Alternative minimum tax (see instructions). Attach Form 6251		45				
46 Excess advance premium tax credit repayment. Attach Form 8962		46				
47 Add lines 44, 45, and 46		47				
48 Foreign tax credit. Attach Form 1116 if required		48	7,958,139			54a F3800= 348,214 54b F8801= 316,171 54c other= 3,554 54c AMV= 3,000 54c Sch R= 16,814 54c F8834= 294 54c F8911= 6,425 54c F8936= 46,593 54c F8936= 63,308 54c F8839= 73,951
49 Credit for child and dependent care expenses. Attach Form 2441		49	4,530,476			
50 Education credits from Form 8863, line 19		50	5,881,694			
51 Retirement savings contributions credit. Attach Form 8880		51	3,265,176			
52 Child tax credit. Attach Schedule 8812, if required		52	13,366,513			
53 Residential energy credits. Attach Form 5695		53	2,663,702			
54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>		54				
55 Add lines 48 through 54. These are your total credits		55				30,178,236
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-		56				64,218,624
57 Self-employment tax. Attach Schedule SE		57				19,351,496
58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		58				a= 100,916 b= 36,211
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59				5,725,795
60a Household employment taxes from Schedule H		60a				196,098
b First-time homebuyer credit repayment. Attach Form 5405 if required		60b				764,493
61 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>		61				3,454,412
62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)		62				Other Taxes = 989,929
63 Add lines 56 through 62. This is your total tax. Recapture Tax = 4,831		63				73,961,420
64 Federal income tax withheld from Forms W-2 and 1099		64	70,478,796			73a F2439= 14,010 73d Other Payments= 12,760
65 2014 estimated tax payments and amount applied from 2013 return		65	8,972,738			
66a Earned income credit (EIC)		66a	11,125,589			
b Taxable combat pay election 66b		66b	2,070			
67 Additional child tax credit. Attach Schedule 8812		67	8,329,974			
68 American opportunity credit from Form 8863, line 8		68	5,726,724			
69 Net premium tax credit. Attach Form 8962		69	962,840			
70 Amount paid with request for extension to file		70	1,989,956			
71 Excess social security and tier 1 RRTA tax withheld		71	1,450,256			
72 Credit for federal tax on fuels. Attach Form 4136		72	353,397			
73 Credits from Form: a <input type="checkbox"/> 2439 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				78,427,608
75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid		75				57,611,010
76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>		76a				54,817,612
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	3,614,619			
78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions		78				23,875,929
79 Estimated tax penalty (see instructions)		79	8,535,720			
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 <input type="text"/> Phone no. <input type="text"/> 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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your signature <input type="text"/> Date <input type="text"/> Your occupation <input type="text"/> Daytime phone number <input type="text"/> Spouse's signature. If a joint return, both must sign. <input type="text"/> Date <input type="text"/> Spouse's occupation <input type="text"/> If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>				
Paid Preparer Use Only		Print/Type preparer's name <input type="text"/> Preparer's signature <input type="text"/> Date <input type="text"/> 52,923,768 Firm's name <input type="text"/> Firm's EIN <input type="text"/> Firm's address <input type="text"/> Phone no. <input type="text"/>				

Form 1040 (2014)

Page **2**

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
 Single or Married filing separately, \$6,200
 Married filing jointly or Qualifying widow(er), \$12,400
 Head of household, \$9,100

38 Amount from line 37 (adjusted gross income)

39a Check ☐ **You** were born before January 2, 1950, ☐ **Blind.** } **Total boxes**
 if: ☐ **Spouse** was born before January 2, 1950, ☐ **Blind.** } **checked ▶ 39a** ☐

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐

40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin)

41 Subtract line 40 from line 38

42 **Exemptions.** If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-

44 **Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐

45 **Alternative minimum tax** (see instructions). Attach Form 6251

46 Excess advance premium tax credit repayment. Attach Form 8962

47 Add lines 44, 45, and 46 ▶

48 Foreign tax credit. Attach Form 1116 if required **48** **21,648,047**

49 Credit for child and dependent care expenses. Attach Form 2441 **49** **2,525,339**

50 Education credits from Form 8863, line 10 **50** **6,975,692**

51 Retirement savings contributions credit. Attach Form 8880 **51** **634,787**

52 Child tax credit. Attach Schedule 8812 if required **52** **17,863,356**

53 Residential energy credits. Attach Form 5695 **53** **1,638,353**

54 Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ **54**

55 Add lines 48 through 54. These are your **total credits** **55** **56,165,735**

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶ **56** **1,255,042,598**

Basic Stand. Ded. = 358,167,274
Add. Stand. Ded. = 14,798,183
Stand. = 372,966,976
Itemized = 1,206,705,085
54a F3800= 3,137,282
54b F8801= 963,909
54c other= 57,471
54c AMV= 8,801
54c Sch R= 1,697
54c F8834= 627
54c F8911= 4,723
54c F8936= 263,260
54c F8396= 87,280
54c F8839= 355,110

Other Taxes

57 Self-employment tax. Attach Schedule SE **57** **58,467,503**

58 Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 **58** **a= 20,816 b= 16,557**

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59** **5,840,378**

60a Household employment taxes from Schedule H **60a** **1,082,019**

b First-time homebuyer credit repayment. Attach Form 5405 if required **60b** **417,495**

61 Health care: individual responsibility (see instructions). Full-year coverage ☐ **61** **944,123**

62 Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s) **62** **Other Taxes = 644,829**

63 Add lines 56 through 62. This is your **total tax** **63** **1,352,230,540**

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 **64** **957,036,456**

65 2014 estimated tax payments and amount applied from 2013 return **65** **333,511,946**

66a **Earned income credit (EIC)** **66a** **27,937,888**

b Nontaxable combat pay election **66b** **30,257**

67 Additional child tax credit. Attach Schedule 8812 **67** **11,422,191**

68 American opportunity credit from Form 8863, line 8 **68** **5,346,000**

69 Net premium tax credit. Attach Form 8962 **69** **792,065**

70 Amount paid with request for extension to file **70** **125,287,009**

71 Excess social security and tier 1 RRTA tax withheld **71** **2,886,485**

72 Credit for federal tax on fuels. Attach Form 4136 **72** **148,234**

73 Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ Reserved **d** ☐ **73**

74 Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶ **74** **1,464,491,921**

73a F2439= 44,117
73d Other Payments= 54,123

Refund

Direct deposit? See instructions.

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid** **75** **-262,794,686**

76a Amount of line 75 you want **refunded to you**. If Form 8888 is attached, check here ▶ **76a** **192,675,554**

b Routing number ▶ **c** Type: ☐ Checking ☐ Savings

d Account number

77 Amount of line 75 you want **applied to your 2015 estimated tax** ▶ **77** **70,119,132**

Amount You Owe

78 **Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶ **78** **151,684,813**

79 Estimated tax penalty (see instructions) **79** **1,151,509**

Third Party Designee

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

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

Sign Here

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

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

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

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

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no. ▶

**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 (99) U.S. Individual Income Tax Return	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 Electronically Filed Returns = 128,118,903			Last name			Your social security number																																				
If a joint return, spouse's first name and initial 1040's E-filed = 70,440,578			Last name			Spouse's social security number																																				
Home address (number and street). If you have a P.O. box, see instructions. 1040A's E-filed = 37,206,180					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). 1040EZ's E-filed = 20,472,145																																										
Foreign country name			Foreign province/state/country		Foreign postal code		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or Y = * 2,800,918 Y = ** 4,779,756																																			
Filing Status 59,113,114 1 <input type="checkbox"/> Single 20,043,585 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child, the child's name here. ▶																																										
Check only one box. 46,708,451 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 65,853 5 <input type="checkbox"/> Qualifying widow(er) with dependent child Ret. = 120,501,787																																										
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ Ret. = 167,215,872																																										
Exemptions 2,187,900 <input type="checkbox"/> 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 120,501,787 Boxes checked on 6a and 6c:																																										
b <input type="checkbox"/> Spouse 46,714,085 Exempt. = 42,480,598																																										
c Dependents: Exempt. = 75,030,638																																										
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) De social sec</th> <th>Number of Returns</th> <th>hip</th> <th>Number of Exempt. =</th> <th>child under age 17 for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr> <td colspan="2">CHILDREN AT HOME</td> <td></td> <td>42,480,598</td> <td></td> <td>75,030,638</td> <td>32,433,852</td> </tr> <tr> <td colspan="2">CHILDREN AWAY FROM HOME</td> <td></td> <td>325,283</td> <td></td> <td>388,450</td> <td>20,623,390</td> </tr> <tr> <td colspan="2">PARENTS</td> <td></td> <td>2,447,178</td> <td></td> <td>2,932,410</td> <td>7,525,008</td> </tr> <tr> <td colspan="2">OTHER DEPENDENTS</td> <td></td> <td>6,147,764</td> <td></td> <td>8,669,571</td> <td>2,082,195</td> </tr> </tbody> </table>								(1) First name	Last name	(2) De social sec	Number of Returns	hip	Number of Exempt. =	child under age 17 for child tax credit (see 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
(1) First name	Last name	(2) De social sec	Number of Returns	hip	Number of Exempt. =	child under age 17 for child tax credit (see instructions)																																				
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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 ▶ <input type="checkbox"/> 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																																										
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 137,712																																										
25 Health savings account deduction. Attach Form 8889 25 1,193,770																																										
26 Moving expenses. Attach Form 3903 26 1,019,279																																										
27 Deductible part of self-employment tax. Attach Schedule SE 27 16,107,670																																										
28 Self-employed SEP, SIMPLE, and qualified plans 28 846,559																																										
29 Self-employed health insurance deduction 29 3,601,636																																										
30 Penalty on early withdrawal of savings 30 540,059																																										
31a Alimony paid b Recipient's SSN ▶ 31a 518,193																																										
32 IRA deduction 32 2,305,840																																										
33 Student loan interest deduction 33 11,151,826																																										
34 Tuition and fees. Attach Form 8917 34 1,535,534																																										
35 Domestic production activities deduction. Attach Form 8903 35 629,665																																										
36 Add lines 23 through 35 36 33,328,017																																										
37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 127,926,364																																										
21. Net oper. loss= 1,026,563 21. Stock options= 3,033 21. Cancel. of debt= 612,084 21. For. earn. inc. ex= 205,735 21. Gambling inc.= 1,602,881 21. Taxable HSA = 259,260 36. Archer MSA Ded.= 5,204 36. Housing ded.= 1,116 36. Other adj.= 102,068																																										

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

Cat. No. 11320B

Form 1040 (2014)

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

Form	1040	Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return	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 Electronically Filed Returns = 128,118,903		Last name		Your social security number																											
If a joint return, spouse's first name and initial 1040's E-filed = 70,440,578		Last name		Spouse's social security number																											
Home address (number and street). If you have a P.O. box, see instructions. 1040A's E-filed = 37,206,180				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). 1040EZ's E-filed = 20,472,145																															
Foreign country name		Foreign province/state/county		Foreign postal code		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																									
Filing Status	1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> 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 <input type="checkbox"/> Qualifying widow(er) with dependent child																														
Exemptions	6a <input type="checkbox"/> You select. If someone can claim you as a dependent, do not check box 6a. b <input type="checkbox"/> Spouse					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 ▶																									
	c Dependents: <table border="1" style="width:100%; border-collapse: collapse; font-size: 0.8em;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table>						(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)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>
	(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)																										
					<input type="checkbox"/>																										
					<input type="checkbox"/>																										
				<input type="checkbox"/>																											
				<input type="checkbox"/>																											
d Total number of exemptions claimed																															
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2					7 5,959,925,677																									
	8a Taxable interest. Attach Schedule B if required					8a 72,735,818																									
	b Tax-exempt interest. Do not include on line 8a					8b 52,553,090																									
	9a Ordinary dividends. Attach Schedule B if required					9a 199,994,795																									
	b Qualified dividends					9b 149,714,047																									
	10 Taxable refunds, credits, or offsets of state and local income taxes					10 25,817,598																									
	11 Alimony received					11 8,654,306																									
	12 Business income or (loss). Attach Schedule C or C-EZ 13 Cap. Gain Dist. = 9,074,315					12 262,086,451																									
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>					13 552,103,587																									
	14 Other gains or (losses). Attach Form 4797					14 6,115,424																									
	15a IRA distributions 15a 232,733,108					15b Taxable amount 196,962,107																									
	16a Pensions and annuities 16a 934,246,468					16b Taxable amount 543,826,021																									
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E					17 580,805,751																									
	18 Farm income or (loss). Attach Schedule F					18 -6,869,919																									
	19 Unemployment compensation					19 27,372,582																									
20a Social security benefits 20a 474,910,468					20b Taxable amount 216,657,641																										
21 Other income. List type and amount					21 31,955,002																										
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶					22 8,551,083,061																										
Adjusted Gross Income	23 Educator expenses					23 855,854																									
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ					24 485,732																									
	25 Health savings account deduction. Attach Form 8889					25 3,565,202																									
	26 Moving expenses. Attach Form 3903					26 3,069,604																									
	27 Deductible part of self-employment tax. Attach Schedule SE					27 24,277,796																									
	28 Self-employed SEP, SIMPLE, and qualified plans					28 19,671,844																									
	29 Self-employed health insurance deduction					29 24,430,042																									
	30 Penalty on early withdrawal of savings					30 116,635																									
	31a Alimony paid b Recipient's SSN ▶					31a 10,207,026																									
	32 IRA deduction					32 11,200,577																									
	33 Student loan interest deduction					33 11,834,031																									
	34 Tuition and fees. Attach Form 8917					34 3,396,972																									
	35 Domestic production activities deduction. Attach Form 8903					35 10,341,342																									
	36 Add lines 23 through 35					36 124,881,032																									
	37 Subtract line 36 from line 22. This is your adjusted gross income ▶					37 8,426,202,029																									
					21. Net oper. loss= 152,535,542 21. Stock options= 292,118 21. Cancel. of debt= 6,890,237 21. For. earn. inc. ex= 14,063,244 21. Gambling inc.= 23,273,907 21. Taxable HSA = 300,545 36. Archer MSA Ded.= 6,890 36. Housing ded.= 36,972 36. Other adj.= 1,384,514																										

**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 type="checkbox"/> A You were born before January 2, 1950, <input type="checkbox"/> C Blind. Total boxes <input type="checkbox"/> if: <input type="checkbox"/> B Spouse was born before January 2, 1950, <input type="checkbox"/> D Blind. checked ▶ 39a <input type="checkbox"/>		Basic Stand. Ded. = 88,385,312 Add. Stand. Ded. = 11,989,808 Stand. = 88,385,312 Itemized = 38,306,405				
b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>						
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				
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				
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				
46 Excess advance premium tax credit repayment. Attach Form 8962		46 97,298,772				
47 Add lines 44, 45, and 46		47 6,901,202				
48 Foreign tax credit. Attach Form 1116 if required		48 5,906,437				
49 Credit for child and dependent care expenses. Attach Form 2441		49 9,125,649				
50 Education credits from Form 8863, line 19		50 7,354,659				
51 Retirement savings contributions credit. Attach Form 8880		51 20,345,600				
52 Child tax credit. Attach Schedule 8812, if required		52 2,395,689				
53 Residential energy credits. Attach Form 5695		53 41,628,584				
54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>		54 86,557,488				
55 Add lines 48 through 54. These are your total credits		55 16,107,670				
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-		56 93,813 b= 29,206				
57 Self-employment tax. Attach Schedule SE		57 5,108,739				
58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		58 157,431				
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59 680,180				
60a Household employment taxes from Schedule H		60a 7,350,342				
b First-time homebuyer credit repayment. Attach Form 5405 if required		60b Other Taxes = 871,508				
61 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>		61 96,143,247				
62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)		62 2,763,140 3,147,021 Recapture Tax = 3,805				
63 Add lines 56 through 62. This is your total tax		63 114,039,529				
64 Federal income tax withheld from Forms W-2 and 1099		64 7,818,456				
65 2014 estimated tax payments and amount applied from 2013 return		65 26,082,309				
66a Earned income credit (EIC)		66a 6,975				
b Nontaxable combat pay election 66b <input type="checkbox"/>		66b 18,559,269				
67 Additional child tax credit. Attach Schedule 8812		67 9,388,515				
68 American opportunity credit from Form 8863, line 8		68 1,342,389				
69 Net premium tax credit. Attach Form 8862		69 1,577,742				
70 Amount paid with request for extension to file		70 1,291,038				
71 Excess social security and tier 1 FICA tax withheld		71 316,988				
72 Credit for federal tax on fuels. Attach Form 4136		72 73a F2439= 10,180				
73 Credits from Form: a <input type="checkbox"/> 243 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>		73 73d Other Payments = 9,721				
74 Add lines 64, 65, 66, and 67 through 73. These are your total payments		74 122,064,643				
75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid		75 101,937,824				
76a Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>		76a 99,484,191				
b Routing number <input type="checkbox"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings						
d Account number <input type="checkbox"/>						
77 Amount of line 75 you want applied to your 2015 estimated tax ▶		77 3,127,448				
78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶		78 22,596,944				
79 Estimated tax penalty (see instructions)		79 7,665,556				
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 74,903,328 Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN Firm's name ▶ Firm's EIN ▶ Firm's address ▶ Phone no.				

Form 1040 (2014)

Page **2**

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
 • All others:
 Single or Married filing separately, \$6,200
 Married filing jointly or Qualifying widow(er), \$12,400
 Head of household, \$9,100

38 Amount from line 37 (adjusted gross income)

39a Check ☐ **You** were born before January 2, 1950, ☐ **Blind.** } **Total boxes** ☐
 if: ☐ **Spouse** was born before January 2, 1950, ☐ **Blind.** } **checked ▶ 39a** ☐

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐

40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin)

41 Subtract line 40 from line 38

42 **Exemptions.** If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-

44 **Tax** (see instructions). Check if any from: **a** ☐ Form 9881 **b** ☐ Form 4972 **c** ☐

45 **Alternative minimum tax** (see instructions). Attach Form 6251

46 Excess advance premium tax credit repayment. Attach Form 8962

47 Add lines 44, 45, and 46

48 Foreign tax credit. Attach Form 1116 if required

49 Credit for child and dependent care expenses. Attach Form 244

50 Education credits from Form 8863, line 19

51 Retirement savings contributions credit. Attach Form 8880

52 Child tax credit. Attach Schedule 8812, if required

53 Residential energy credits. Attach Form 5695

54 Other credits from Form: **a** ☐ 3800 **b** ☐ 3801 **c** ☐

55 Add lines 48 through 54. These are your **total credits**

56 Subtract line 55 from line 47. If line 47 is more than line 47, enter -0-

Basic Stand. Ded. = 735,274,410
Add. Stand. Ded. = 21,728,083
Stand. = 757,002,492
Itemized = 1,029,276,179
40 6,843,698,192
41 982,605,244
42 6,005,756,448
43 1,195,757,950
44 24,253,699
45 1,264,835
46 1,221,330,768
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

Other Taxes

57 Self-employment tax. Attach Schedule SE

58 Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919

59 Additional tax on IRA, other qualified retirement plans, etc. Attach Form 5329 if required

60a Household employment taxes from Schedule H

60b First-time homebuyer credit repayment. Attach Form 5405 if required

61 Health care: individual responsibility (see instructions) Full-year coverage ☐

62 Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)

63 Add lines 56 through 62. This is your **total tax**

55 57,841,124
56 1,163,489,644
57 48,535,500
58 a= 17,634 b= 11,669
59 4,964,590
60a 876,400
60b 372,697
61 1,519,960
62 Other Taxes = 507,429
63 1,243,863,526

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099

65 2014 estimated tax payments and amount applied from 2013 return

66a **Earned income credit (EIC)**

b Nontaxable combat pay election **66b** **114,949**

67 Additional child tax credit. Attach Schedule 8812

68 American opportunity credit from Form 8863, line 8

69 Net premium tax credit. Attach Form 8962

70 Amount paid with request for extension to file

71 Excess social security and tier 1 RRTA tax withheld

72 Credit for federal tax on fuels. Attach Form 4136

73 Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ Reserved **d** ☐

74 Add lines 64, 65, 66a, and 67 through 73. These are your **total payments**

73a F2439= 26,218
73d Other Payments= 28,591

Refund

Direct deposit? See instructions.

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**

76a Amount of line 75 you want **refunded to you**. If Form 8888 is attached, check here ▶ ☐

b Routing number

d Account number

c Type: ☐ Checking ☐ Savings

77 Amount of line 75 you want **applied to your 2015 estimated tax** ▶ **77 55,549,642**

74 1,460,230,716
75 -345,036,547
76a 289,486,905

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**

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)? ☐ **Yes.** Complete below. ☐ **No**

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

Sign Here

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

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

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

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

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no. ▶

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

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

Foreign country name	Foreign province/state/county	Foreign postal code
Single = 16,267,661	Joint = 11,035,384	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.
 Check only **963,276** **3** ☐ Married filing separately. Enter spouse's SSN above and enter this child's name here. ►
 one box. **30,342** **5** ☐ Qualifying widow(er) with dependent child (see instructions)

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

b ☐ **Spouse** **11,043,384**

(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	<input type="checkbox"/>
I total		Returns = See 6a	88,260,675	<input type="checkbox"/>

d Total number of exemptions claimed.

Boxes Exem. = **50,904,231**
 checked on 6a and 6b
 No. of children on 6c who: Ret. = **17,497,747**
 • lived with you Exem. = **29,742,488**
 • did not live with you due to divorce or separation (see instructions) Ret. = **133,216**
 Exem. = **169,292**
 Dependents on 6c not entered above
 Add numbers on lines above ►

Income

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). 2,349,576
12a	Pensions and annuities.	12a	6,855,772
		12b	Taxable amount (see instructions). 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). 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. 11327A 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.
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Your first name and initial	Last name	OMB No. 1545-0074 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.
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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Single = 16,267,661 Joint = 11,035,384		
Foreign country name	Foreign province/state/county	Foreign postal code

Filing status Check only one box.	<table style="width:100%;"> <tr> <td style="width:50%; vertical-align: top;"> 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ </td> <td style="width:50%; vertical-align: top;"> 4 <input type="checkbox"/> 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 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions) </td> </tr> </table>	1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	4 <input type="checkbox"/> 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 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)
1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	4 <input type="checkbox"/> 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 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)		

Exemptions If more than six dependents, see instructions.	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.				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 ▶
	b <input type="checkbox"/> Spouse				
	c Dependents:				
	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	
				(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
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	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	
Other Income = 2,166,417				
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

Adjusted gross income	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

Tax, credits, and payments		22 Enter the amount from line 21 (adjusted gross income). 22			
		23a Check if: <input type="checkbox"/> A You were born before January 2, 1950, <input type="checkbox"/> B Blind <input type="checkbox"/> C Spouse was born before January 2, 1950, <input type="checkbox"/> D Blind Total boxes checked ▶ 23a <input type="checkbox"/>		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 <input type="checkbox"/>		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	
		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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
		▶ d Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
		49 Amount of line 47 you want applied to your 2015 estimated tax .		49 110,034	
		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	
		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"/> <input type="text"/> <input type="text"/> <input type="text"/>	
		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	
		Spouse's signature. If a joint return, both must sign.		Date	
		Your occupation		Daytime phone number	
		Spouse's occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
		Print/type preparer's name 19,645,828		Preparer's signature	
		Firm's name ▶		Date	
		Firm's address ▶		Check <input type="checkbox"/> if self-employed PTIN	
		Firm's EIN ▶		Phone no.	

Form **1040A** (2014)

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

Department of the Treasury—Internal Revenue Service				
Form	Income Tax Return for Single and Joint Filers With No Dependents (99)		2014	
1040EZ		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 <input type="checkbox"/> Yes <input type="checkbox"/> No	
Single = 22,002,465 Joint = 1,216,328				
Foreign country name		Foreign province/state/county	Foreign postal code	
			Y = * 469,924 Y = ** 58,263	
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	23,077,566
	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.		2	1,402,570
	3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).		3	959,967
	4 Add lines 1, 2, and 3. This is your adjusted gross income .		4	23,212,828
	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 You boxes checked = 7,433,722 If no one can claim you (or your spouse if a joint return), enter \$10,150 if single ; Total Exemptions = 17,705,672 \$20,300 if married filing jointly . See back for explanation.		5	23,212,828
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.		6	15,188,238
	7 Federal income tax withheld from Form(s) W-2 and 1099.		7	22,525,874
Payments, Credits, and Tax	8a Earned income credit (EIC) (see instructions)		8a	2,202,728
	b Nontaxable combat pay election. 8b 1,989		F4868 payment = 6,996	
	9 Add lines 7 and 8a. These are your total payments and credits .		9	22,759,747
	10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.		10	15,186,249
	11 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>		11	1,779,652
12 Add lines 10 and 11. This is your total tax .		12	15,231,028	
Refund Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.	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	21,387,363
	b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d Account number 			
Amount You Owe	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	1,481,067
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 Joint return? See instructions. Keep a copy for your records.	Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	9,209,661			PTIN
	Firm's name	Firm's EIN	Phone no.	

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)

OMB No. 1545-0074

Form **1040EZ** (2014)

**SCHEDULE A
(Form 1040)**

 Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Itemized Deductions

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

► Attach to Form 1040.

OMB No. 1545-0074

2014

 Attachment
Sequence No. **07**

Total schedules filed = **44,448,944**

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		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	8,606,481		
Taxes You Paid	5 State and local (check only one box):				
	a <input type="checkbox"/> Income taxes, or Income Taxes = 32,456,158	5	42,260,206		
	b <input type="checkbox"/> General sales taxes General Sales Tax = 9,804,048				
	6 Real estate taxes (see instructions)	6	37,320,541		
	7 Personal property taxes	7	19,187,040		
	8 Other taxes. List type and amount ►	8	2,283,105		
	9 Add lines 5 through 8	9	43,612,560		
	Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	32,194,624	
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	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		
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ►				
	Gambling Loss Deduction = 873,936 Other than gambling deduction = 300,458 Property income, casualty and theft deduction = 8,736	28	1,171,506		
Total Itemized Deductions	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	43,965,083		
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Itemized Deductions

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

► Attach to Form 1040.

OMB No. 1545-0074

2014

Attachment
Sequence No. **07**

Your social security number

Total schedules filed = **44,448,944**

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1	128,952,980		
	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	45,141,178		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	83,811,803		
Taxes You Paid	5 State and local (check only one box):				
	a <input type="checkbox"/> Income taxes, or Income Taxes = 311,222,355	5	328,303,527		
	b <input type="checkbox"/> General sales taxes General Sales Tax = 17,081,172				
	6 Real estate taxes (see instructions)	6	181,035,692		
	7 Personal property taxes	7	9,139,636		
	8 Other taxes. List type and amount ►	8	1,969,695		
	9 Add lines 5 through 8	9	520,448,551		
	Interest You Paid	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	
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		
14 Investment interest. Attach Form 4952 if required. (See instructions.)		14	14,185,892		
15 Add lines 10 through 14		15	307,962,385		
Gifts to Charity		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		
	18 Carryover from prior year	18	32,936,757		
	19 Add lines 16 through 18	19	210,598,779		
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	2,204,349		
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	90,653,325		
	22 Tax preparation fees	22	7,580,415		
	23 Other expenses—investment, safe deposit box, etc. List type and amount ►	23	49,576,124		
	24 Add lines 21 through 23	24	147,809,864		
	25 Enter amount from Form 1040, line 38 25				
	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		
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ►				
	Gambling Loss Deduction = 18,826,289 Other than gambling deduction = 2,264,217				
	Property income, casualty and theft deduction = 385,706	28	21,476,213		
Total Itemized Deductions	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.	29	1,206,705,085		
	<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

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

Total schedules filed = 20,950,027

Your social security number

Part I
Interest

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

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

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

F1040: 18,983,677

F1040A: 1,966,350

The component parts of line 2 are as follows:

F1040: 16,185,114

F1040A: 1,600,090

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 ▶

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 ▶

The component parts of line 6 are as follows:

F1040: 14,526,547

F1040A: 891,180

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

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

Part III
Foreign Accounts and Trusts

(See instructions on back.)

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

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

Amount

1

2

3

4

Amount

5

6

Yes

No

2014
Attachment
Sequence No. 08

<p>Your social security number</p>	<p>_____</p>
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Amount

249.962.606

Yes	No
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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

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

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) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

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

H If you started or acquired this business during 2014, check here ☐

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

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <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		a	Vehicles, machinery, and equipment	20a	1,834,746	
12	Depletion	12	68,561		b	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		a	Travel	24a	4,702,693	
b	Other	16b	1,410,075		b	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	
					26	Wages (less employment credits)	26	1,069,515	
					27a	Other expenses (from line 48)	27a	11,623,313	
					b	Reserved for future use	27b		

28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	21,180,592	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	24,397,702	

30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: 937,682 and (b) the part of your home used for business: 937,681 . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3,411,590	
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31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	24,073,449	
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32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . nondeductible loss (+)/suspended loss carryover (-) • If you checked 32b, you must attach Form 6198 . Your loss may be limited. 214,686	Total Boxes Checked = 5,648,546		
		32a	<input type="checkbox"/>	All investment is at risk.
		32b	<input type="checkbox"/>	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)

► **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) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

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

H If you started or acquired this business during 2014, check here . . . ☐

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

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . <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)	18	12,730,606
9	Car and truck expenses (see instructions).	9	92,509,001	19	Pension and profit-sharing plans	19	1,103,190
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	20a	10,014,905
12	Depletion	12	915,641	b	Other business property	20b	36,992,405
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	36,407,643	21	Repairs and maintenance	21	18,450,239
14	Employee benefit programs (other than on line 19)	14	3,014,476	22	Supplies (not included in Part III)	22	36,690,257
15	Insurance (other than health)	15	18,616,852	23	Taxes and licenses	23	19,400,325
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	3,088,296	a	Travel	24a	15,329,057
b	Other	16b	5,565,911	b	Deductible meals and entertainment (see instructions)	24b	9,578,472
17	Legal and professional services	17	12,110,512	25	Utilities	25	31,589,028
				26	Wages (less employment credits)	26	86,532,165
				27a	Other expenses (from line 48)	27a	113,696,038
				b	Reserved for future use	27b	

28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	651,660,521
29	Tentative profit or (loss). Subtract line 28 from line 7	29	325,086,234

30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). 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	30	9,480,108
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31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	317,258,762
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32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . nondeductible loss (+)/suspended loss carryover (-) • If you checked 32b, you must attach Form 6198 . Your loss may be limited. 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?	<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.

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

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	

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**

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

SCHEDULE C-EZ
(Form 1040)

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

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2014

Attachment
 Sequence No. **09A**

Total schedules filed = 4,995,648

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 *Statutory employees* in the instructions for Schedule C, line 1, and check here ☐
- 2 Total expenses** (see page 2). If more than \$5,000, you **must** use Schedule C
- 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**

1

2

3

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

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

5 Of the total number of miles you drove your vehicle during 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? ☐ **Yes** ☐ **No**

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

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

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

SCHEDULE C-EZ
(Form 1040)

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

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2014

Attachment
Sequence No. **09A**

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

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 *Statutory employees* in the instructions for Schedule C, line 1, and check here ☐

1

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

2

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

3

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

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

5 Of the total number of miles you drove your vehicle during 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? ☐ Yes ☐ No

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

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

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

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

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 = 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

► **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.**

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

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 .	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.

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 .	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

16	Combine lines 7 and 15 and enter the result	16	20,189,886
	<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	452,440
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ►	19	1,394,633
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: <div> <ul style="list-style-type: none"> The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500) </div>	21	()
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <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.		

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> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div style="border-bottom: 1px solid black; width: 150px;"></div> </div> <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>	<div style="border-bottom: 1px solid black; padding-bottom: 5px;"> <p>16 205,429,193</p> </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> <p>18 4,980,299</p> </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> <p>19 22,677,825</p> </div> <div style="border-bottom: 1px solid black; padding-bottom: 5px;"> <p>21 ()</p> </div>
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**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**
Your social security number

Total schedules filed = 19,703,333

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) <input type="checkbox"/> Yes <input type="checkbox"/> No									
B If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> 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**

Your social security number

Total schedules filed = 19,703

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		

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						35 593,268
36	Add columns (c) and (e) of line 34b						36 (96,739)
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	
A	PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS		PARTNERSHIPS
B	27,258,724		67,018,292		92,375,613		8,538,497
C	S-CORPS		S-CORPS		S-CORPS		S-CORPS
D	4,674,260		38,233,198		62,861,575		34,839,347
29a	Totals		105,251,490				709,088,022
b	Totals		31,932,984		155,237,188		43,377,844
30	Add columns (g) and (i) 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						35 34,108,794
36	Add columns (c) and (e) of line 34b						36 (4,316,612)
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)

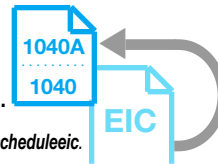
Department of the Treasury
Internal Revenue Service (99)

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**

Total schedules filed = 21,153,624

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

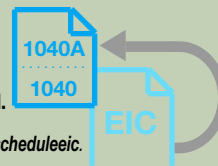
Child 3

	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. 1,507,785 <i>Go to line 5.</i> <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. 582,949 <i>Go to line 5.</i> <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. 183,819 <i>Go to line 5.</i> <input type="checkbox"/> No. <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2014?	<input type="checkbox"/> Yes. 593.833 <i>Go to line 5.</i> <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. 185.223 <i>Go to line 5.</i> <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. 41,691 <i>Go to line 5.</i> <input type="checkbox"/> No. 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 • 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."	21,152,612 _____ months <i>Do not enter more than 12 months.</i>	10,662,611 _____ months <i>Do not enter more than 12 months.</i>	3,449,364 _____ months <i>Do not enter more than 12 months.</i>

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2014

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ 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.

Name(s) shown on return

Total schedules filed = 21,153,624

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

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.						
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.						
3 Child's year of birth	Year _____ <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 _____ <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 _____ <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. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> No. <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. <i>Go to line 5.</i>	The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <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.)						
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." • 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 <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

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:
☐ Cash ☐ Accrual
D Employer ID number (EIN), (see instr)
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	3b
4a Agricultural program payments (see instructions)	4a	** 408,543		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election				5a	** 7,723
b CCC loans forfeited	5b	** 3,266		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)					
a Amount received in 2014	6a	176,786		6b Taxable amount	6b
c If election to defer to 2015 is attached, check here <input type="checkbox"/>	6d			6d	19,430
7 Custom hire (machine work) income				7	** 173,329
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				8	** 546,975
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)	g			g	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	24a		
13 Custom hire (machine work)	13	481,743		b Other (land, animals, etc.)	24b		
14 Depreciation and section 179 expense (see instructions)	14	1,380,016		25 Repairs and maintenance	25	1,278,619	
15 Employee benefit programs other than on line 23	15	31,064		26 Seeds and plants	26	636,448	
16 Feed	16	960,968		27 Storage and warehousing	27		
17 Fertilizers and lime	17	710,156		28 Supplies	28	1,141,700	
18 Freight and trucking	18			29 Taxes	29	1,058,279	
19 Gasoline, fuel, and oil	19	1,163,427		30 Utilities	30		
20 Insurance (other than health)	20	995,844		31 Veterinary, breeding, and medicine	31		
21 Interest:				32 Other expenses (specify):			
a Mortgage (paid to banks, etc.)	21a	351,611		a -----	32a		
b Other	21b	462,114		b -----	32b		
22 Labor hired (less employment credits)	22	326,799		c -----	32c		
				d -----	32d		
				e -----	32e		
				f -----	32f		
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33			33	1,782,498		
34 Net farm profit or (loss). Subtract line 33 from line 9	34			34	1,784,483		
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Non deductible Loss (+) / Suspended Carryover (-)				23,391 <input type="checkbox"/> Yes <input type="checkbox"/> No			
35 Did you receive an applicable subsidy in 2014? (see instructions)							
36 Check the box that describes your investment in this activity and see instructions for where to report your loss.							
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:

☐ Cash ☐ Accrual

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

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
4a Agricultural program payments (see instructions)	4a	** 5,518,221	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election			5a	** 428,461
b CCC loans forfeited	5b	** 42,308	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2014	6a	6,923,642	6b Taxable amount	6b
c If election to defer to 2015 is attached, check here <input type="checkbox"/>	6d	Amount deferred from 2013	6d	1,468,165
7 Custom hire (machine work) income	7	** 5,368,350		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	** 10,117,369		
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):		
12 Conservation expenses (see instructions)	12	116,750	a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13	5,325,113	b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	33,848,549	25 Repairs and maintenance	25	10,778,645
15 Employee benefit programs other than on line 23	15	395,416	26 Seeds and plants	26	10,999,954
16 Feed	16	20,725,692	27 Storage and warehousing	27	
17 Fertilizers and lime	17	15,961,441	28 Supplies	28	5,135,784
18 Freight and trucking	18		29 Taxes	29	3,695,798
19 Gasoline, fuel, and oil	19	8,981,478	30 Utilities	30	
20 Insurance (other than health)	20	5,975,552	31 Veterinary, breeding, and medicine	31	
21 Interest:			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	3,724,161	a	32a	
b Other	21b	3,644,375	b	32b	
22 Labor hired (less employment credits)	22	6,989,050	c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33	184,293,625			
34 Net farm profit or (loss). Subtract line 33 from line 9 Total of all unmarked expenses	34	-8,276,215			

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) **77,807** ☐ Yes ☐ No

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

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

For Paperwork Reduction Act Notice, see 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
38b		38b	** 457,447
39a	Agricultural program payments	39a	** 408,543
		39b	Taxable amount
39b		39b	** 402,371
40	Commodity Credit Corporation (CCC) loans:		
a	CCC loans reported under election	40a	** 7,723
b	CCC loans forfeited	40b	** 3,266
		40c	Taxable amount
40c		40c	** 2,965
41	Crop insurance proceeds	41	** 165,033
42	Custom hire (machine work) income	42	** 173,329
43	Other income (see instructions)	43	** 546,975
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	10,959
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45	
46	Cost of livestock, produce, grains, and other products purchased during the year	46	
47	Add lines 45 and 46	47	
48	Inventory of livestock, produce, grains, and other products at end of year	48	
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49	
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	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
38b	Taxable amount	38b	** 17,160,128
39a	Agricultural program payments	39a	** 5,518,221
39b	Taxable amount	39b	** 5,434,900
40	Commodity Credit Corporation (CCC) loans:		
a	CCC loans reported under election	40a	** 428,461
b	CCC loans forfeited	40b	** 42,308
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 the year. Do not include sales reported on Form 4797	45	
46	Cost of livestock, produce, grains, and other products purchased during the year	46	
47	Add lines 45 and 46	47	
48	Inventory of livestock, produce, grains, and other products at end of year	48	
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49	
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	2,227,516

*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.

• *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*

• *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*

• *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.*

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

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

Crop Production

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

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

Animal Production

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

Forestry and Logging

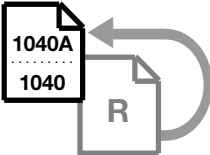
- 113000 Forestry and logging (including forest nurseries and timber tracts)

Schedule R
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

► Complete and attach to Form 1040A or 1040.
► Information about Schedule R and its separate instructions is at
www.irs.gov/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		Check only one box:	
If your filing status is:	And by the end of 2014:		
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"/>
Married filing jointly	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	<input type="checkbox"/>
	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 ☐ No

☐ Yes ☐ No

Skip Part II and complete Part III on the back.

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 ☐

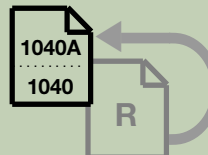
- If you checked this box, you do not have to get another statement for 2014.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

**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

Your social security number

Total schedules filed = 77,674

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.



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** ☐

2 You were under 65 and you retired on permanent and total disability . . . **2** ☐

3 Both spouses were 65 or older **3** ☐

4 Both spouses were under 65, but only one spouse retired on permanent and total disability **4** ☐

Married filing jointly

5 Both spouses were under 65, and both retired on permanent and total disability **5** ☐

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6** ☐

7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability **7** ☐

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2014 . . **8** ☐

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2014 **9** ☐

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

Yes —————> Skip Part II and complete Part III on the back.

No —————> Complete Parts II and III.

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 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): Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	Enter: }	10	
	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div> Yes → You must complete line 11. No → Enter the amount from line 10 on line 12 and go to line 13.			
11	If you checked (in Part I): • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.	}	11	*
	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> TIP </div> 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	77,674
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).	13a	3,078	
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).	13b	*	
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	13c	3,083	
14	Enter the amount from Form 1040A, line 22, or Form 1040, line 38	14		
15	If you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	72,119	
17	Enter one-half of line 16	17	72,119	
18	Add lines 13c and 17		18	73,181
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20		19	73,627
20	Multiply line 19 by 15% (.15).		20	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions		21	
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box c and enter "Sch R" on the line next to that box)		22	67,260

* 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): Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	Enter: }	10	
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div> Yes → You must complete line 11. No → Enter the amount from line 10 on line 12 and go to line 13.				
11	If you checked (in Part I): • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.	}	11	*
<div style="border: 1px solid black; padding: 2px; display: inline-block;">TIP</div> 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.			
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions).	13a	16,958	
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).	13b	*	
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	13c	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	}	15	
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		18	346,869
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20		19	131,811
20	Multiply line 19 by 15% (.15).		20	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions		21	
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box c and enter "Sch R" on the line next to that box)		22	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)

Self-Employment Tax

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

OMB No. 1545-0074

2014 Attachment Sequence No. 17

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

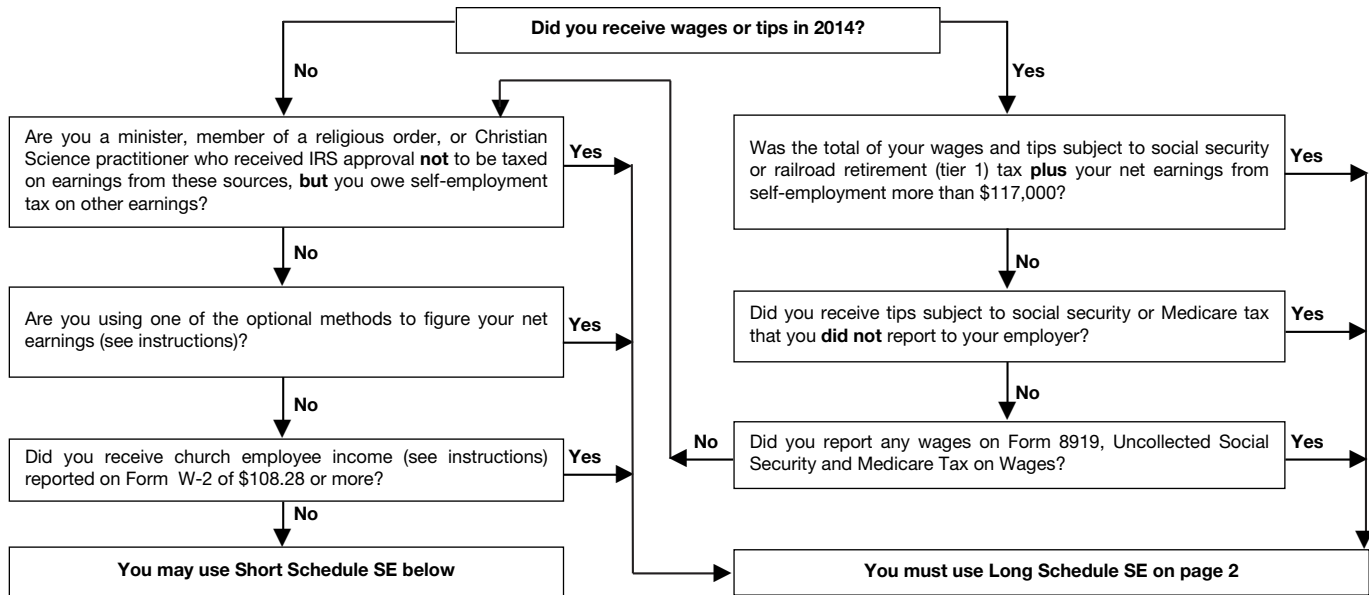
Total schedules filed = 20,674,561

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	701,980	
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	(21,666)	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	18,996,691	
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	19,442,303	
5	Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none">• \$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.	5	19,351,496	
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		

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014
Attachment
Sequence No. **17**

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

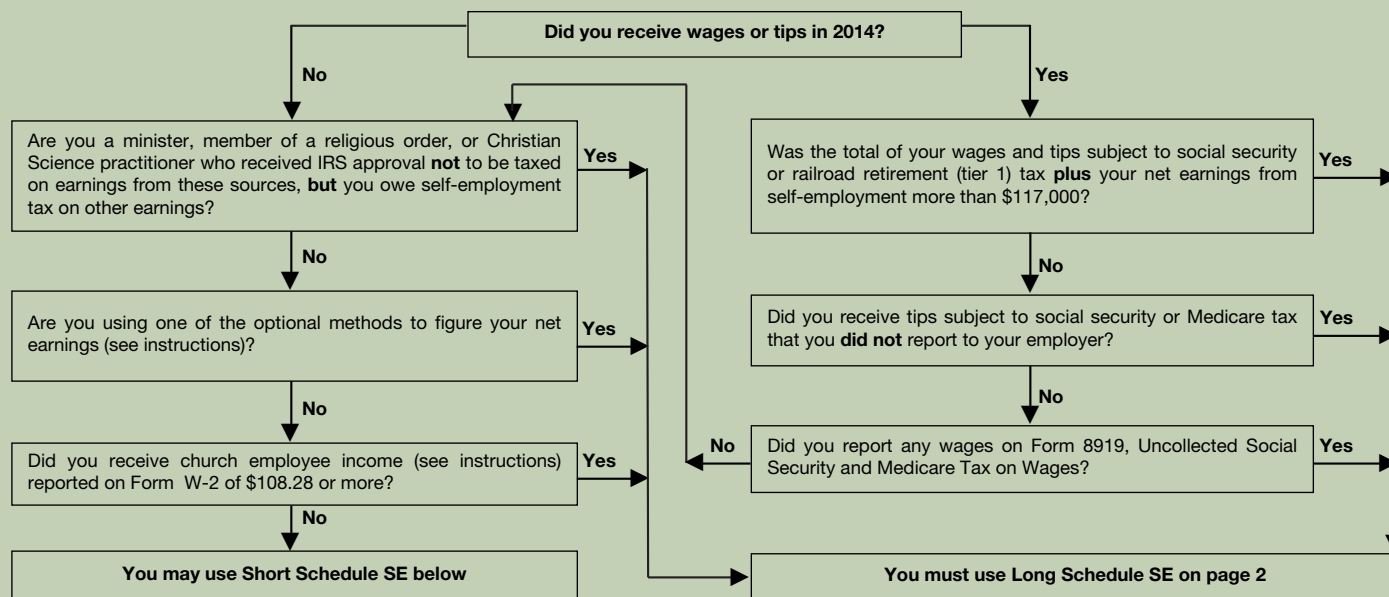
Total schedules filed = 20,674,561

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 ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	548,580,642	
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	5	58,467,503	
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		

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	►	<input type="checkbox"/>
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	701.980
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 (21,666)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)	2	18,996.691
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	19,442.303
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ►	4c	19,332.123
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-	5b	
6	Add lines 4c and 5b	6	19,351.496
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	7	
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11	8a	1,951.702
b	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	

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$7,200, or (b) your net farm profits ² were less than \$5,198.	
14 Maximum income for optional methods	14
15 Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,800. 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 profits ³ 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	16
17 Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17 24,187

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

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

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

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

Schedule SE (Form 1040) 2014

Attachment Sequence No. **17**

Page **2**

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)	Social security number of person with self-employment income ►
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Section B—Long Schedule SE

Part I Self-Employment Tax

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

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I	► <input type="checkbox"/>
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a 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. Note. Skip this line if you use the nonfarm optional method (see instructions)	2 577,174,918
3	Combine lines 1a, 1b, and 2	3
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a 548,580,642
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b
c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ►	4c 550,458,595
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a 1,115,419
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b
6	Add lines 4c and 5b	6 551,488,597
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	7
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11	8a 134,201,393
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b 20,291
c	Wages subject to social security tax (from Form 8919, line 10)	8c 18,058
d	Add lines 8a, 8b, and 8c	8d 134,239,742
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 42,473,477
11	Multiply line 6 by 2.9% (.029)	11 15,992,958
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	12 58,467,503
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

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$7,200, or (b) your net farm profits ² were less than \$5,198.	14
14 Maximum income for optional methods	14
15 Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,800. Also include this amount on line 4b above	15 74,093
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ 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	16
17 Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17 81,180

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.

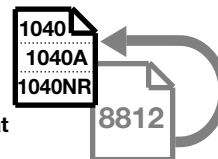
SCHEDULE 8812
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/schedule8812.



OMB No. 1545-0074

2014

Attachment
Sequence No. 47

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).			
	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?				
	<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		5	20,327,730	
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.				

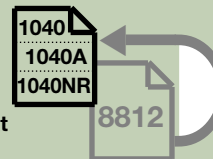
SCHEDULE 8812
(Form 1040A or 1040)

Child Tax Credit

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

► **Attach to Form 1040, Form 1040A, or Form 1040NR.**
► **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.



OMB No. 1545-0074

2014

Attachment
Sequence No. 47

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).			
	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	5,986,736	
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	31,542,064	
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?			
	<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	5	423,734,293	
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.				

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

Schedule 8812 (Form 1040A or 1040) 2014

Page **2****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.	8	549,479		
	1040A filers: Enter -0-.				
	1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.				
9	Add lines 7 and 8	9	1,703,674		
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71.	10	1,385,643		
	1040A filers: Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).				
	1040NR filers: Enter the amount from Form 1040NR, line 67.				
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	358,045		
12	Enter the larger of line 6 or line 11	12	1,745,961		
Next, enter the smaller of line 3 or line 12 on line 13.					

Part IV Additional Child Tax Credit

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

Schedule 8812 (Form 1040A or 1040) 2014

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.	8	520,841		
	1040A filers: Enter -0-.				
	1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.				
9	Add lines 7 and 8	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).	10	7,279,526		
	1040NR filers: Enter the amount from Form 1040NR, line 67.				
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	
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1040
1040A
1040NR

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

Attachment
Sequence No. **94**

▶ Attach this form to your income tax return.

▶ Information about Form 982 and its instructions is at www.irs.gov/form982.

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. Enter amount here ONLY if line 1e is checked | 10b | 53,728 |
| 11 | For a discharge of qualified farm indebtedness applied to reduce the basis of: | | |
| a | Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5 | 11a | * |
| b | Land used or held for use in a trade or business of farming | 11b | 0 |
| c | Other property used or held for use in a trade or business or for the production of income | 11c | * |
| 12 | Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge | 12 | 96 |
| 13 | Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge | 13 | * |

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

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

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

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

Cat. No. 17066E

Form **982** (Rev. 7-2013)

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

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

Attachment
Sequence No. **94**

▶ Attach this form to your income tax return.

▶ Information about Form 982 and its instructions is at www.irs.gov/form982.

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** 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. Enter amount here ONLY if line 1e is checked	10b	5,061,729
11	For a discharge of qualified farm indebtedness applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5	11a	*
b	Land used or held for use in a trade or business of farming	11b	0
c	Other property used or held for use in a trade or business or for the production of income	11c	*
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	4,487
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	*

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

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

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

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

Cat. No. 17066E

Form **982** (Rev. 7-2013)

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

<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">Form</div> <div style="font-size: 2em; font-weight: bold;">2106</div> </div> <div style="font-size: 0.8em;"> Department of the Treasury Internal Revenue Service (99) </div>	<div style="font-size: 1.2em; font-weight: bold;">Employee Business Expenses</div> <div style="font-size: 0.8em; margin-top: 5px;"> ▶ Attach to Form 1040 or Form 1040NR. ▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106. </div>	<div style="font-size: 0.8em;">OMB No. 1545-0074</div> <div style="font-size: 2em; font-weight: bold; margin-top: 10px;">2014</div> <div style="font-size: 0.8em;">Attachment Sequence No. 129</div>
Your name <div style="border: 1px solid black; padding: 2px; display: inline-block;">Total Forms Filed = 9,006,368</div>	Occupation in which you incurred expenses	Social security number

Part I

Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment			Column B Meals and Entertainment	
Step 1 Enter Your Expenses					
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	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 (see instructions)	5			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	6	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).	7	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)	8	7,989,170		2,994,916	
Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.					
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9			2,994,916	
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.) ▶	10			8,126,570	

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

► Attach to Form 1040 or Form 1040NR.

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

OMB No. 1545-0074

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 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	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 (see instructions)		10,879,373
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 63,627,973	

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 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9	5,967,337
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	<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	<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	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

22	Multiply line 13 by 56¢ (.56). Enter the result here and on line 1	22 3,777,474
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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	29 473,060	

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	<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	<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	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 129A
Your name <div style="border: 1px solid black; padding: 2px; display: inline-block;">Total Forms Filed = 4,438,086</div>	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 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 129A
Your name <div style="background-color: #e0e0e0; padding: 2px;">Total Forms Filed = 4,438,086</div>	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

□ VOID

☐ CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2014 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains 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 _____	
Total Forms Filed = 10,649			
Identification number of RIC or REIT	1a Total undistributed long-term capital gains 10,647		Copy A Attach to Form 1120-RIC or Form 1120-REIT
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	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.

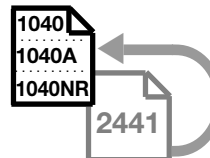
☐ CORRECTED

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**Department of the Treasury
Internal Revenue Service (99)**Child and Dependent Care Expenses**

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

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

OMB No. 1545-0074

2014Attachment
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		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2014 for the person listed in column (a)
First	Last		
			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

8 **6,993,869** X .
9 Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions
9 **6,524,941**
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
11 **6,340,882**

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

Cat. No. 11862M

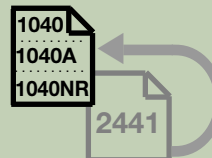
Form **2441** (2014)

Form **2441**

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**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2014 for the person listed in column (a)
First	Last		
			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

3 **17,997,402**

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

4 **479,762,278**

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 **238,826,927**

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

6 **17,752,945**

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

8 X .

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

9 **3,865,628**

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

11 **3,504,960**

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	12	1,312,973	
13 Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period. See instructions	13	11,934	
14 Enter the amount, if any, you forfeited or carried forward to 2015. See instructions	14	(78,132)	
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	1,264,402	
17 Enter the smaller of line 15 or 16	17		
18 Enter your earned income . See instructions	18	7,080,603	
19 Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • 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. 	19	4,372,309	
20 Enter the smallest of line 17, 18, or 19	20		
21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	2,290	
23 Subtract line 22 from line 15	23		
24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	*	
25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	1,143,548	
26 Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26	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)	27		
28 Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	1,145,790	
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	6,553,041	

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. <ul style="list-style-type: none"> • 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. 	19	238,826,927	
20	Enter the smallest of line 17, 18, or 19	20		
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	15,793	
23	Subtract line 22 from line 15	23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	*	
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	3,959,746	
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26	475,918	

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	

<p>Form 3468</p> <p>Department of the Treasury Internal Revenue Service (99)</p> <p>Name(s) shown on return</p>	<p>Investment Credit</p> <p>► Attach to your tax return.</p> <p>► Information about Form 3468 and its separate instructions is at www.irs.gov/form3468.</p>	<p>OMB No. 1545-0155</p> <p style="font-size: 2em; font-weight: bold;">2014</p> <p>Attachment Sequence No. 174</p>
<p>Total Forms Filed = 13,760</p>		<p>Identifying number</p>

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

<p>5 Qualifying advanced coal project credit (see instructions):</p> <p>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)</p> <p>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)</p> <p>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)</p> <p>d Total. Add lines 5a, 5b, and 5c</p>	<p>5a</p> <p>5b</p> <p>5c</p> <p>5d</p>	<p>2,275</p>	
<p>6 Qualifying gasification project credit (see instructions):</p> <p>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)</p> <p>b Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (.20)</p> <p>c Total. Add lines 6a and 6b</p>	<p>6a</p> <p>6b</p> <p>6c</p>	<p>1,881</p>	
<p>7 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30)</p>	<p>7</p>	<p>1,437</p>	
<p>8 Reserved</p>	<p>8</p>		
<p>9 Enter the applicable unused investment credit from cooperatives (see instructions)</p>	<p>9</p>	<p>*</p>	
<p>10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a</p>	<p>10</p>	<p>2,387</p>	

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

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	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)		
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.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	
n	Multiply line 12l by line 12m	12n	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

* 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.			
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m	
n	Multiply line 12l by line 12m	12n	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 \$ _____ × 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	1,001
Qualified investment credit facility property (see instructions):			
s	Basis of property placed in service during the tax year . . . \$ _____ × 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

* 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**

► 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.

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: • 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	7		
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	8	172,162	
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: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	434,166	
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.				

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2014)

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

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	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: • 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	7		
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	8	4,833,166	
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: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	119,039,862	
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 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	1,114,653	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2014)

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: • 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	38	348,214	

* 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: <table border="0" style="margin-left: 20px;"> <tr> <td> <ul style="list-style-type: none"> 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 </td> <td style="font-size: 3em; vertical-align: middle; padding: 0 10px;">}</td> <td></td> </tr> </table>	<ul style="list-style-type: none"> 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 	}		38	3,137,282	
<ul style="list-style-type: none"> 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 	}						

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

Name(s) shown on return

Identifying number

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

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

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

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

(a) Description of credit		(b)	(c)	
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		If claiming the credit from a pass-through entity, enter the EIN	Enter the appropriate amount	
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	19,970	
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c	118,421	
d	Low-income housing (Form 8586, Part I only)	1d	40,385	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	13,245	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	3,659	
g	Indian employment (Form 8845)	1g	10,837	
h	Orphan drug (Form 8820)	1h	1,068	
i	New markets (Form 8874)	1i	898	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	7,854	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	16,149	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	4,615	
m	Low sulfur diesel fuel production (Form 8896)	1m	366	
n	Distilled spirits (Form 8906)	1n	198	
o	Nonconventional source fuel (Form 8907)	1o	13,514	
p	Energy efficient home (Form 8908)	1p	7,368	
q	Energy efficient appliance (Form 8909)	1q	888	
r	Alternative motor vehicle (Form 8910)	1r	4,434	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	4,073	
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u	25	
v	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v	90	
w	Employer differential wage payments (Form 8932)	1w	742	
x	Carbon dioxide sequestration (Form 8933)	1x	*	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	4,321	
z	Qualified plug-in electric vehicle (carryforward only)	1z	408	
aa	New hire retention (carryforward only)	1aa	25,084	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	3,098	
zz	Other	1zz	22,873	
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	27,408	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	14,820	
b	Work opportunity (Form 5884)	4b	57,537	
c	Biofuel producer (Form 6478)	4c	1,430	
d	Low-income housing (Form 8586, Part II)	4d	8,575	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	1,599	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	137,501	
g	Qualified railroad track maintenance (Form 8900)	4g	116	
h	Small employer health insurance premiums (Form 8941)	4h	52,875	
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z	2,827	
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 3800 (2014)

Page **3**

Name(s) shown on return	Identifying number
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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)	(c)	
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		If claiming the credit from a pass-through entity, enter the EIN	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 **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 **3903**Department of the Treasury
Internal Revenue Service (99)**Moving Expenses**► Information about Form 3903 and its instructions is available at www.irs.gov/form3903.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

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	993,498	
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	916,840	
3	Add lines 1 and 2	3	1,135,813	
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	132,112	
5	Is line 3 more than line 4?			
	<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.			
	<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	5	1,121,024	

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

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

OMB No. 1545-0074

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?			
	<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.			
	<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	5	3,414,877	

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

Cat. No. 12490K

Form **3903** (2014)

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

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

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			\$ 320,499	
b	Use on a farm for farming purposes				
c	Other nontaxable use (see Caution above line 1)				
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			\$ 48,152	
b	Use on a farm for farming purposes				
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			\$ 9,267	
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see Caution above line 1)				
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

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

OMB No. 1545-0162

2014

Attachment
Sequence No. **23**

Name (as shown on your income tax return)

Taxpayer identification number

Total Forms Filed = 353,397

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			\$ 117,958	
b	Use on a farm for farming purposes				
c	Other nontaxable use (see Caution above line 1)				
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			\$ 17,691	
b	Use on a farm for farming purposes				
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			\$ 3,101	
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see Caution above line 1)				
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	

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

Form 4136 (2014)

Page **3****9 Reserved**

Registration No. ►

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

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ►

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

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

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)				\$ 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	

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

Form 4136 (2014)

Page **4****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		
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* 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**

▶ Attach to your tax return.

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

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 <input type="checkbox"/> 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

Total Forms Filed = 12,165,174

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	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	Listed property. Enter the amount from line 29	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		

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

Form 4562 (2014)

Page **2**

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.

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 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

Form 4562 (2014)

Page **2**

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.

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

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					
		6,375,196			
43 Amortization of costs that began before 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

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**

Name(s) shown on tax return

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

	Properties			
	A	B	C	D
2 Cost or other basis of each property	2			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3			
Note: If line 2 is more than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4			
5 Fair market value before casualty or theft	5			
6 Fair market value after casualty or theft	6			
7 Subtract line 6 from line 5	7			
8 Enter the smaller of line 2 or line 7	8			
9 Subtract line 3 from line 8. If zero or less, enter -0-	9			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10			
11 Enter the smaller of line 10 or \$100	11			
12 Subtract line 11 from line 10	12			
Caution: Use only one Form 4684 for lines 13 through 18.				
13 Add the amounts on line 12 of all Forms 4684	13	201,322		
14 Add the amounts on line 4 of all Forms 4684.	14	5,243		
15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15	5,201		
16 If line 14 is less than line 13, enter the difference	16	201,322		
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17	253,817		
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	89,502		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 129970

Form **4684** (2014)

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

Casualties and Thefts

OMB No. 1545-0177

- 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.

2014
Attachment
Sequence No. **26**

Name(s) shown on tax return

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	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4							
5	Fair market value before casualty or theft	5							
6	Fair market value after casualty or theft	6							
7	Subtract line 6 from line 5	7							
8	Enter the smaller of line 2 or line 7	8							
9	Subtract line 3 from line 8. If zero or less, enter -0-	9							
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	10							
11	Enter the smaller of line 10 or \$100	11							
12	Subtract line 11 from line 10	12							
Caution: Use only one Form 4684 for lines 13 through 18.									
13	Add the amounts on line 12 of all Forms 4684	13						3,199,385	
14	Add the amounts on line 4 of all Forms 4684.	14						27,388	
15	<ul style="list-style-type: none"> If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). If line 14 is less than line 13, enter -0- here and go to line 16. If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. 	15						27,198	
16	If line 14 is less than line 13, enter the difference	16						3,199,195	
17	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17						6,109,478	
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18						2,210,951	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 129970

Form **4684** (2014)

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

Form 4684 (2014)

Attachment Sequence No. 26

Page **2**

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

Identifying number

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

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

		A	B	C	D
20	Cost or adjusted basis of each property	20			
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21			
Note: If line 20 is more than line 21, skip line 22.					
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22			
23	Fair market value before casualty or theft	23			
24	Fair market value after casualty or theft	24			
25	Subtract line 24 from line 23	25			
26	Enter the smaller of line 20 or line 25	26			
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
27	Subtract line 21 from line 26. If zero or less, enter -0-	27			
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)	28			

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

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

29		()	()	()	()
30	Totals. Add the amounts on line 29	30	()	()	()
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31			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 line 39 on Form 1065, Schedule K, line 11.
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

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** _____

Properties

A

B

C

D

20 Cost or adjusted basis of each property

20

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

21

Note: If line 20 is **more** than line 21, skip line 22.

22 Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year

22

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

23

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

24

25 Subtract line 24 from line 23

25

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

26

Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.

27 Subtract line 21 from line 26. If zero or less, enter -0-

27

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)

28

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

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

29 _____

() () () ()

30 Totals. Add the amounts on line 29

30

() () () ()

31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions

31

-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

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

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 line 39 on Form 1065, Schedule K, line 11.
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

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

Form 4684 (2014)

Page **3**

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)

Page **3**

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	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 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** **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)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
							2,481,354	
3	Gain, if any, from Form 4684, line 39						3	7,738
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	210,244
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	7,558
6	Gain, if any, from line 32, from other than casualty or theft.						6	568,138
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7	3,030,319
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						8	284,819
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)						9	148,960

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):

							573,342	
11	Loss, if any, from line 7						11	(1,232,929)
12	Gain, if any, from line 7 or amount from line 8, if applicable						12	284,819
13	Gain, if any, from line 31						13	512,184
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14	12,845
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15	2,924
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16	1,572
17	Combine lines 10 through 16						17	2,260,101
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:							
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a	*
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b	2,259,659

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2014)

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

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 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 27
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Name(s) shown on return Total Forms Filed = 3,452,543	Identifying number
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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
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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)
							91,340,596
3	Gain, if any, from Form 4684, line 39						90,561
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						9,405,914
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						1,336,254
6	Gain, if any, from line 32, from other than casualty or theft.						36,528,068
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						138,701,393
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years (see instructions)						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)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):							
							15,284,008
11	Loss, if any, from line 7						(19,179,181)
12	Gain, if any, from line 7 or amount from line 8, if applicable						4,008,703
13	Gain, if any, from line 31						8,886,538
14	Net gain or (loss) from Form 4684, lines 31 and 38a						-121,609
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						1,126,955
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						49,679
17	Combine lines 10 through 16						10,055,093
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
	a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions						18a *
	b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b 10,090,185

* 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 4797 (2014)

Page **2**

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B
		Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21.	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a	25b	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.		
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	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).		
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	1,231
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	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	

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		

	Property A	Property B	Property C	Property 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:				
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	

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

Form 4835 Department of the Treasury Internal Revenue Service (99)	Farm Rental Income and Expenses (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)) (Income not subject to self-employment tax) ► Attach to Form 1040 or Form 1040NR. ► Information about Form 4835 and its instructions is at www.irs.gov/form4835 .	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 37
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Name(s) shown on tax return

Total Forms Filed = 532,809

Your social security number

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	2b	
3a Agricultural program payments (see instructions)	3a	126,265		3b Taxable amount	3b	122,540
4 Commodity Credit Corporation (CCC) loans (see instructions):						
a CCC loans reported under election	4a			4c Taxable amount	4c	
b CCC loans forfeited	4b	0				
5 Crop insurance proceeds and federal crop disaster payments (see instructions):						
a Amount received in 2014	5a	32,803		5b Taxable amount	5b	32,799
c If election to defer to 2015 is attached, check here ► <input type="checkbox"/> 5d Amount deferred from 2013	5d				5d	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6				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				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		
				d -----	30d		
				e -----	30e		
				f -----	30f		
				g -----	30g		
31 Total expenses. Add lines 8 through 30g (see instructions) ►	31				31	439,379	
32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34	32				32	506,873	
33 Did you receive an applicable subsidy in 2014? (see instructions)	33				33	<input type="checkbox"/> Yes <input type="checkbox"/> No	
34 If line 32 is a loss, check the box that describes your investment in this activity (see instructions)					34a	<input type="checkbox"/> All investment is at risk.	
					34b	<input type="checkbox"/> Some investment is not at risk.	
c You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40					34c	98,655	

Nondeductible loss (+) / suspended loss carryover (-) = 26,136

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 **4835**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on tax return

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**

Total Forms Filed = 532,809

Your social security number

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	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	161,619	5b Taxable amount
c	If election to defer to 2015 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2013	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	3,242,547	
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		
				d	_____	30d		
				e	_____	30e		
				f	_____	30f		
				g	_____	30g		
31	Total expenses. Add lines 8 through 30g (see instructions) ▶	31	6,057,809					
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34	32	4,812,419					
33	Did you receive an applicable subsidy in 2014? (see instructions)	33	<input type="checkbox"/> Yes <input type="checkbox"/> No					
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	<input type="checkbox"/> All investment is at risk.					
	c You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40	34b	<input type="checkbox"/> Some investment is not at risk.					
	Nondeductible loss (+) / suspended loss carryover (-) = 206,038	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)

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**

Name(s) shown on return

Total Forms Filed = 1,970,856

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2014 (see instructions)	1	1,439,183	
2	Disallowed 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		
b	Qualified dividends included on line 4a	4b	1,500,331		
c	Subtract line 4b from line 4a	4c	1,710,132		
d	Net gain from the disposition of property held for investment	4d	881,290		
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	830,755		
f	Subtract line 4e from line 4d	4f	381,861		
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	202,626		
h	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	Disallowed 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)

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**

Name(s) shown on return

Total Forms Filed = 1,970,856

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2014 (see instructions)	1	19,726,875
2	Disallowed 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	Disallowed 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

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

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

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

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

8 If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions	8	11,295
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	*
10 Total taxable amount. Subtract line 9 from line 8	10	11,002
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	11,002
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	
15 Multiply line 14 by 20% (.20)	15	
16 Minimum distribution allowance. Subtract line 15 from line 13	16	9,013
17 Subtract line 16 from line 12	17	
18 Federal estate tax attributable to lump-sum distribution	18	0
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19	
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.
21 Multiply line 16 by the decimal on line 20	21	
22 Subtract line 21 from line 11	22	
23 Multiply line 19 by 10% (.10)	23	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	11,002
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26 Multiply line 22 by 10% (.10)	26	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0
28 Multiply line 27 by ten (10)	28	
29 Subtract line 28 from line 25. Multiple recipients see instructions ►	29	11,002
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 ►	30	11,003

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2014)

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

Form **4972**
Department of the Treasury
Internal Revenue Service (99)

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

OMB No. 1545-0193

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

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," 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		

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

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

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

8 If you completed Part II, enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions	8	268,763	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	*	
10 Total taxable amount. Subtract line 9 from line 8	10	268,176	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	268,176	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13		
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14		
15 Multiply line 14 by 20% (.20)	15		
16 Minimum distribution allowance. Subtract line 15 from line 13	16	26,523	
17 Subtract line 16 from line 12	17		
18 Federal estate tax attributable to lump-sum distribution	18	0	
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19		
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.	
21 Multiply line 16 by the decimal on line 20	21		
22 Subtract line 21 from line 11	22		
23 Multiply line 19 by 10% (.10)	23		
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	3,436	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25		
26 Multiply line 22 by 10% (.10)	26		
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0	
28 Multiply line 27 by ten (10)	28		
29 Subtract line 28 from line 25. Multiple recipients see instructions ►	29	34,358	
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 ►	30	34,012	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2014)

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

Form **5329**Department of the Treasury
Internal Revenue Service (99)

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

▶ **Attach to Form 1040 or Form 1040NR.**▶ **Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.**

OMB No. 1545-0074

2014Attachment
Sequence No. **29**

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

Total Forms Filed = 2,510,510

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

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

If this is an amended
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 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 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).	4	1,313,958	

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	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

▶ Attach to Form 1040 or Form 1040NR.

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

OMB No. 1545-0074

2014

Attachment
Sequence No. **29**

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

Total Forms Filed = 2,510,510

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

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

If this is an amended
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 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 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).	4	1,594,639	

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	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 ☐ 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.

 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 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	138,563	
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	135,452	
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	135,248	
7	Enter the gain on the disposition of your main home (from line 15 below)	7	14,892	
8	Amount of the credit to be repaid. See instructions	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	Selling price of home, insurance proceeds, or gross condemnation award	9	36,585	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	28,104	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	35,589	
12	Adjusted basis of home sold (see instructions)	12	34,606	
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	13	31,095	
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	35,602	
15	Subtract line 14 from line 11	15	36,304	

• 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	Selling price of home, insurance proceeds, or gross condemnation award	9	7,528,783	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	679,394	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	6,849,389	
12	Adjusted basis of home sold (see instructions)	12	7,026,905	
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	13	137,010	
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	6,889,896	
15	Subtract line 14 from line 11	15	-40,507	

• 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

2014
Attachment
Sequence No. **158**

Name(s) shown on return

Your social security number

Total Forms Filed = 2,842,889

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) ► Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.	7a	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	Print the complete address of the main home where you installed the fuel cell property. Number and street _____ Unit No. _____ City, State, and ZIP code _____			
8	Qualified fuel cell property costs	8	2,071	
9	Multiply line 8 by 30% (.30)	9	2,071	
10	Kilowatt capacity of property on line 8 above ► _____ 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

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) ► Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.	7a	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	Print the complete address of the main home where you installed the fuel cell property. Number and street Unit No. City, State, and ZIP code			
8	Qualified fuel cell property costs	8	15,193	
9	Multiply line 8 by 30% (.30)	9	4,558	
10	Kilowatt capacity of property on line 8 above ► 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) ►

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

17a ☐ Yes ☐ No

17c ☐ Yes ☐ No

18 542,651

19a 643,908

19b 605,726

19c 208,043

19d 726,903

19e

19f 210,811

19g 2,620,987

19h 704,961

20 1,635,734

21 1,635,734

22a 425,855

22b 594,303

22c 115,928

23 993,606

24 2,358,779

25

26

27 2,489,276

28 2,352,336

29

30 2,325,878

17a ☐ Yes ☐ No

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

Unit No. _____

17c ☐ Yes ☐ No

18	157.414
----	---------

19a	1.272.157
-----	-----------

19b	884.001
-----	---------

19c	1,115,447
-----	-----------

19d	3.089.807
-----	-----------

19e

19f	715.188
-----	---------

19a	5.167.870
-----	-----------

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

General Instructions

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

Future Developments

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

What's New

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

Purpose of Form

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

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

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

How To Claim the Credit

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

Form **5884**
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.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ _____ × 25% (.25)	1a	1,635
b	Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (.40)	1b	5,117
c	Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (.50)	1c	148
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	6,900
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	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	4	216,917
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

General Instructions

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

Future Developments

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

What's New

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

Purpose of Form

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

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

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

How To Claim the Credit

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

Form **6251**Department of the Treasury
Internal Revenue Service (99)**Alternative Minimum Tax—Individuals**► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014Attachment
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.)	1	10,015,764	
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-	2	521,445	
3 Taxes from Schedule A (Form 1040), line 9	3	7,292,348	
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	72,174	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27.	5	2,050,326	
6 If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions.	6	(2,268,901)	
7 Tax refund from Form 1040, line 10 or line 21	7	(2,918,473)	
8 Investment interest expense (difference between regular tax and AMT).	8	204,128	
9 Depletion (difference between regular tax and AMT)	9	46,988	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.	10	247,042	
11 Alternative tax net operating loss deduction	11	(141,644)	
12 Interest from specified private activity bonds exempt from the regular tax	12	1,114,956	
13 Qualified small business stock (7% of gain excluded under section 1202)	13	15,794	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	16,129	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	209,695	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	329	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	559,312	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	1,581,705	
19 Passive activities (difference between AMT and regular tax income or loss)	19	1,474,384	
20 Loss limitations (difference between AMT and regular tax income or loss)	20	377,882	
21 Circulation costs (difference between regular tax and AMT)	21	1,405	
22 Long-term contracts (difference between AMT and regular tax income)	22	6,723	
23 Mining costs (difference between regular tax and AMT)	23	12,997	
24 Research and experimental costs (difference between regular tax and AMT)	24	41,929	
25 Income from certain installment sales before January 1, 1987	25	(*)	
26 Intangible drilling costs preference	26	4,020	
27 Other adjustments, including income-based related adjustments	27	190,961	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.)	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 72,828			
Married filing separately . . . 78,250 . . . 41,050			
If line 28 is over the amount shown above for your filing status, see instructions.	29	9,096,994	
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	7,164,465	
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	
32 Alternative minimum tax foreign tax credit (see instructions)	32	2,509,086	
33 Tentative minimum tax. Subtract line 32 from line 31	33	6,958,970	
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)	34	8,944,919	
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	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**

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

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

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.)	1	2,370,992,604	
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-	2	1,223,642	
3	Taxes from Schedule A (Form 1040), line 9	3	224,468,419	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	403,470	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27.	5	36,149,581	
6	If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions	6	(32,997,042)	
7	Tax refund from Form 1040, line 10 or line 21	7	(11,404,784)	
8	Investment interest expense (difference between regular tax and AMT).	8	-418,445	
9	Depletion (difference between regular tax and AMT)	9	361,903	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	91,964,371	
11	Alternative tax net operating loss deduction	11	(19,574,997)	
12	Interest from specified private activity bonds exempt from the regular tax	12	979,802	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	215,263	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	2,488,495	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	2,041,065	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	-30,578	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	-3,037,633	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	335,955	
19	Passive activities (difference between AMT and regular tax income or loss)	19	2,195,233	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	-174,285	
21	Circulation costs (difference between regular tax and AMT)	21	22,487	
22	Long-term contracts (difference between AMT and regular tax income)	22	-157,579	
23	Mining costs (difference between regular tax and AMT)	23	162,667	
24	Research and experimental costs (difference between regular tax and AMT)	24	-221,759	
25	Income from certain installment sales before January 1, 1987	25	(*)	
26	Intangible drilling costs preference	26	430,295	
27	Other adjustments, including income-based related adjustments	27	185,326	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.)	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.	29	523,113,330	
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	2,264,468,881	
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	560,985,024	
32	Alternative minimum tax foreign tax credit (see instructions)	32	18,073,057	
33	Tentative minimum tax. Subtract line 32 from line 31	33	542,957,127	
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)	34	570,101,834	
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	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: <ul style="list-style-type: none"> • \$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: <ul style="list-style-type: none"> • \$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		
	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	57		
58	Multiply line 57 by 20% (.20) ▶	58	691,042	
	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	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	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	613,596,495	
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	16,991,444	
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	630,897,111	
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	349,800,314	
43	Enter: <ul style="list-style-type: none"> • \$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: <ul style="list-style-type: none"> • \$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	23,339,127	
56	Add lines 47 and 54	56		
	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	57		
58	Multiply line 57 by 20% (.20) ▶	58	80,122,625	
	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	59		
60	Subtract line 59 from line 36	60		
61	Multiply line 60 by 25% (.25) ▶	61	3,059,069	
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	511,618,426	
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		

Form **6252**Department of the Treasury
Internal Revenue Service**Installment Sale Income**

▶ Attach to your tax return.

▶ Use a separate form for each sale or other disposition of property on the installment method.
 ▶ Information about Form 6252 and its instructions is at www.irs.gov/form6252.

OMB No. 1545-0228

2014
 Attachment
 Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 606,385

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	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
- 28** Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No
- 29** If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a** ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶
- b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c** ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d** ☐ The second disposition occurred after the death of the original seller or buyer.
- e** ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- | | | | |
|--|-----------|----------|--|
| 30 Selling price of property sold by related party (see instructions) | 30 | * | |
| 31 Enter contract price from line 18 for year of first sale | 31 | * | |
| 32 Enter the smaller of line 30 or line 31 | 32 | * | |
| 33 Total payments received by the end of your 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 | * | |

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13601R

Form **6252** (2014)

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

Form **6252**

Installment Sale Income

OMB No. 1545-0228

Department of the Treasury
Internal Revenue Service

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

2014
Attachment
Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 606,385

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
- 28** Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No
- 29** If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a** ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ►
- b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c** ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d** ☐ The second disposition occurred after the death of the original seller or buyer.
- e** ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- | | | | |
|-----------|--|-----------|----------|
| 30 | Selling price of property sold by related party (see instructions) | 30 | * |
| 31 | Enter contract price from line 18 for year of first sale | 31 | * |
| 32 | Enter the smaller of line 30 or line 31 | 32 | * |
| 33 | Total payments received by the end of your 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 | * |

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13601R

Form **6252** (2014)

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

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

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	
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 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

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 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

Noncash Charitable Contributions

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

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

OMB No. 1545-0908

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

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?

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

--	--

Form **8283**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

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

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

OMB No. 1545-0908

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

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?

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?

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

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

Form 8283 (Rev. 12-2014)

Page **2**

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** Art* (contribution of \$20,000 or more) ☐ **d** Art* (contribution of less than \$20,000) ☐ **g** Collectibles** ☐ **j** Other
☐ **b** Qualified Conservation Contribution ☐ **e** Other Real Estate ☐ **h** Intellectual Property
☐ **c** Equipment ☐ **f** Securities ☐ **i** 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	
				(h) Amount claimed as a deduction	(i) Date of contribution
A		110,636	2,076	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

Form 8283 (Rev. 12-2014)

Page **2**

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	
					(h) Amount claimed as a deduction	(i) Date of contribution
A			7,124,038	1,157,057	6,243,291	
B						
C						
D						

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

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

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

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

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

Sign

Here

Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

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

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

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

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☐ No

Name of charitable organization (donee)	Employer identification number	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date

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

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your 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 . You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3	66,914	
4	Enter any 2011 credit carryforward from line 16 of your 2013 Form 8396	4	*	
5	Enter any 2012 credit carryforward from line 14 of your 2013 Form 8396	5	*	
6	Enter any 2013 credit carryforward from line 17 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

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 . You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3	105,362	
4	Enter any 2011 credit carryforward from line 16 of your 2013 Form 8396	4	*	
5	Enter any 2012 credit carryforward from line 14 of your 2013 Form 8396	5	*	
6	Enter any 2013 credit carryforward from line 17 of your 2013 Form 8396	6	87,939	
7	Add lines 3 through 6	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

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	2,184,473	
1b	(3,401,743)	
1c	(1,597,224)	

1d align="right">**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 align="right">**(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 align="right">**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

4 align="right">**7,389,606**

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)

5	2,934,591	
6	2,917,035	
7	3,075,125	
8	1,693,391	

9 align="right">**1,693,391**

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

10 align="right">**1,692,196**

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	69	
12		
13	76	
14	69	

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	1,203,751	
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))	1a	66,971,366		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(43,003,360)		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(80,545,702)		
d Combine lines 1a, 1b, and 1c	1d	-56,577,696		

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	(1,449)		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(*)		
c Add lines 2a and 2b	2c	(13,296)		

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	144,837,061		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(44,111,919)		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(83,834,027)		
d Combine lines 3a, 3b, and 3c	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	5	104,976,673		
6 Enter \$150,000. If married filing separately, see instructions	6	436,664,414		
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	731,478,878		
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	102,891,815		
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	31,769,258		
10 Enter the smaller of line 5 or line 9	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	11	1,718		
12 Enter the loss from line 4	12			
13 Reduce line 12 by the amount on line 10	13	43,406		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	869		

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	24,857,465		
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	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)

Low-Income Housing Credit

OMB No. 1545-0984

▶ **Attach to your tax return.**
▶ Information about Form 8586 is available at www.irs.gov/form8586.

Attachment
Sequence No. **36a**

Name(s) shown on return

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? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	536
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	11,629
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)	5	12,162
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	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? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	0
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	847
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)	12	847
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14	

For Paperwork Reduction Act Notice, see General Instructions.

Cat. No. 639871

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

Form **8586**
(Rev. August 2014)
Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Low-Income Housing Credit

OMB No. 1545-0984

► **Attach to your tax return.**
► Information about Form 8586 is available at www.irs.gov/form8586.

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? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	1,636
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	29,516
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)	5	31,152
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	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? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.		
	(i) _____ (ii) _____ (iii) _____ (iv) _____		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	0
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	4,080
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)	12	4,080
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14	

For Paperwork Reduction Act Notice, see General Instructions.

Cat. No. 639871

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

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

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	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2014, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: top; margin-left: 10px;"> <p>No —————> Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>Yes —————> Go to line 4.</p> </div>				
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	×	
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	
<p>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).</p>				

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

Cat. No. 63966F

Form **8606** (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	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
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2014, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: top; margin-left: 10px;"> <p>No —————> Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>Yes —————> Go to line 4.</p> </div>			
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).			

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

Cat. No. 63966F

Form **8606** (2014)

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	197,590	
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	117,227	
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	122,419	

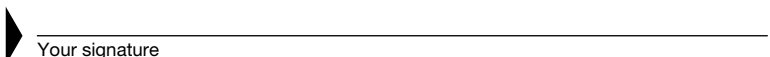
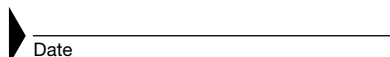
Part III Distributions From Roth IRAs

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)	19	390,511	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000	20	10,242	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	382,270	
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, stop here	22	231,820	
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	221,954	
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	16,561	
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	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

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

OMB No. 1545-0074

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)	1	443,080	
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$2,000. Otherwise, see instructions	2	443,080	
3	Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return	3	438,732	
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	419,434	
5	Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5	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	6	376,348	
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	7	150,029	
8	Add lines 5, 6, and 7 (see instructions)	8	419,434	
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 <input type="checkbox"/>	9	405,220	
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 <input type="checkbox"/>	10	366,213	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11	385,066	
12a	Add lines 5 and 7	12a	419,434	
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	438,732	
13	Multiply line 11 by line 12b	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 <input type="checkbox"/>	15	162,840	
16	Add lines 13 and 15	16	393,206	
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 <input type="checkbox"/>	17	245,072	
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	396,354	

Form **8615**
Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Unearned Income

► **Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.**
► **Information about Form 8615 and its separate instructions is at www.irs.gov/form8615.**

OMB No. 1545-0074

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)	1	6,159,699	
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$2,000. Otherwise, see instructions	2	949,027	
3	Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return	3	5,215,059	
4	Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	5,668,744	
5	Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5	4,845,708	

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	6	394,218,976	
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	7	5,028,817	
8	Add lines 5, 6, and 7 (see instructions)	8	404,093,501	
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 <input type="checkbox"/>	9	100,268,112	
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 <input type="checkbox"/>	10	97,957,872	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11	2,310,240	
12a	Add lines 5 and 7	12a	9,874,525	
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	x	
13	Multiply line 11 by line 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 <input type="checkbox"/>	15	46,715	
16	Add lines 13 and 15	16	1,110,714	
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 <input type="checkbox"/>	17	636,316	
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	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	1	1,031,898	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	1,036,376	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(13,676)	
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	4	1,076,353	
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	5	1,141,113	
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	6	1,141,113	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	855,355	
8	Multiply line 7 by 25% (.25)	8	855,355	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2013, see instructions	9	959,231	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	936,517	
11	<ul style="list-style-type: none"> • 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. 	11	922,030	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	291,625	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	919,633	
14	Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55 . . .	14	981,324	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- . . .	15	762,892	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2014)

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	1	347,720,021	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	58,410,446	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(2,940,017)	
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	4	409,287,175	
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	5	83,925,536	
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	6	163,819,189	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	272,453,333	
8	Multiply line 7 by 25% (.25)	8	68,113,442	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2013, see instructions	9	48,621,019	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	370,989,971	
11	<ul style="list-style-type: none"> • 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. 	11	88,762,390	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,780,970	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	87,049,138	
14	Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55 . . .	14	82,865,793	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- . . .	15	8,783,925	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2014)

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

Form 8801 (2014)

Page **2**
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	

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	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: <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, • \$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.

<p>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.</p>			
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	
<p>Caution. If for 2013 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.</p>			
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	
<p>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.</p>			
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, • \$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

► 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	1a	24,342
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	2,251
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a	88,759
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	48,938
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	39,312
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	4	97,945
5	Base amount	5	
6	Subtract line 5 from line 4	6	31,735
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	.
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	.
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	26,712
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	23,161
11	Add lines 9 and 10	11	27,627
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	24,789

Part II Tax on the First \$2,000 of Child's Interest and Dividends

13	Amount not taxed	13	
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	96,171
15	Tax. Is the amount on line 14 less than \$1,000? <input type="checkbox"/> No. Enter \$100 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below.	15	96,171

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 **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	1a	24,614	
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	2,136	
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a	211,252	
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b	60,488	
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	105,661	
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	4	341,528	
5	Base amount	5		
6	Subtract line 5 from line 4	6	67,140	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.				
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	17,700	
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	37,470	
11	Add lines 9 and 10	11	55,170	
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	12,167	

Part II Tax on the First \$2,000 of Child's Interest and Dividends

13	Amount not taxed	13		
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	126,653	
15	Tax. Is the amount on line 14 less than \$1,000? <input type="checkbox"/> No. Enter \$100 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below.	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

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**

Name(s) shown on tax return

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

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**

Name(s) shown on tax return

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).

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

Form 8824 (2014)

Page **2**

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

Your social security number

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

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

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

12	Fair market value (FMV) of other property given up	12	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		
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	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.)				
27	Description of divested property ►				
28	Description of replacement property ►				
29	Date divested property was sold (month, day, year)	29	MM/DD/YYYY		
30	Sales price of divested property (see instructions).	30			
31	Basis of divested property	31			
32	Realized gain. Subtract line 31 from line 30	32			
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36			
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37			
38	Basis of replacement property. Subtract line 37 from line 33	38			

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		
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	2.735.521		
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.)				
27	Description of divested property ►				
28	Description of replacement property ►				
29	Date divested property was sold (month, day, year)	29	MM/DD/YYYY		
30	Sales price of divested property (see instructions).	30			
31	Basis of divested property	31			
32	Realized gain. Subtract line 31 from line 30	32			
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36			
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37			
38	Basis of replacement property. Subtract line 37 from line 33	38			

Form **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) See instructions for columns (a) and (b) before completing lines 9–21.	8	3,023,542		
		(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)	9	*	13,723	
10	Deductible mortgage interest (see instructions)	10	49,650	1,703,222	
11	Real estate taxes (see instructions)	11	56,638	1,920,121	
12	Add lines 9, 10, and 11	12	67,529	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	86,117	1,956,686	
18	Rent	18	52,380	597,172	
19	Repairs and maintenance	19	124,687	1,016,506	
20	Utilities	20	168,547	2,443,393	
21	Other expenses (see instructions)	21	78,240	776,697	
22	Add lines 16 through 21	22	280,688	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)

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	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) See instructions for columns (a) and (b) before completing lines 9-21.	8	67,125,623
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	* 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	* 113,107
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

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	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

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.

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

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)			
13 Electricity produced at qualified facilities using:						
a Wind	13a		*			
b Closed-loop biomass	13b		0			
c Geothermal	13c		0			
d Solar	13d		0			
e Add column (c) of lines 13a through 13d and enter here (see instructions)				13e	*	
14 Electricity produced at qualified facilities using:						
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)			×	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.

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 $\frac{1}{2}$ 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

2014

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.**

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
	First	Last		(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

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child				
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter.	21,641	*	*	
4 Subtract line 3 from line 2				
5 Qualified adoption expenses (see instructions)	50,317	12,723	4,049	
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	50,317	12,723	4,049	
7 Enter modified adjusted gross income (see instructions)				7
8 Is line 7 more than \$197,880? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$197,880 from line 7				8
9 Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000				9
10 Multiply each amount on line 6 by line 9				
11 Subtract line 10 from line 6	47,666	12,419	4,049	
12 Add the amounts on line 11				12
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2013 Form 8839 instructions				13
14 Add lines 12 and 13				14
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions				15
16 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)				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

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.

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
	First	Last		(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

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child				
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter.	197,979	*	*	
4 Subtract line 3 from line 2				
5 Qualified adoption expenses (see instructions)	571,686	150,533	52,559	
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	443,577	137,892	52,552	
7 Enter modified adjusted gross income (see instructions)				7
8 Is line 7 more than \$197,880? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$197,880 from line 7				8
9 Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000				9
10 Multiply each amount on line 6 by line 9				
11 Subtract line 10 from line 6	426,975	133,848	52,528	
12 Add the amounts on line 11				12
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2013 Form 8839 instructions				13
14 Add lines 12 and 13				14
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions				15
16 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)				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.

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? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter.	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					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? <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	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				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? <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.	29					*

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? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter.	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? <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	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? <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.	29				*

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.

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 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 99
Name(s) shown on return		Identifying number
Total Forms Filed = 15,494		
1 Enter the total qualified wages paid or incurred during calendar year 2014 only (see instructions)		
a	Qualified empowerment zone wages \$ _____ × 20% (.20)	1a 72
b	Reserved	1b
2 Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages		2
3 Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts		3
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3		4 15,486
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		5
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3		6

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

 Form **8844** (2014)

Form **8844**
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)	1a	4,421
b	Reserved	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	25.801
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (2014)

Form 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 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 98
Name(s) shown on return		Identifying number
Total Forms Filed = 20,731		

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 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 98
Name(s) shown on return		Identifying number
Total Forms Filed = 20,731		

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	

Form 8853 Department of the Treasury Internal Revenue Service (99)	Archer MSAs and Long-Term Care Insurance Contracts ► Information about Form 8853 and its separate instructions is available at www.irs.gov/form8853 . ► Attach to Form 1040 or Form 1040NR.	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 39
Name(s) shown on return		Social security number of MSA account holder. If both spouses have MSAs, see instructions ►
Total Forms Filed = 161,856		

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"/>			
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	9b	*	

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"/>			
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	13b	*	

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

Cat. No. 24091H

Form **8853** (2014)

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

Form **8853**
Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

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

OMB No. 1545-0074

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"/>				
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	9b	*		

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"/>				
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	13b	*		

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

Cat. No. 24091H

Form **8853** (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 8853 (2014)

Attachment Sequence No. **39** Page **2**

Name of policyholder (as shown on Form 1040)

Social security number of
policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** in the instructions before completing this section.

If more than one Section C is attached, check here ☐

14a Name of insured ▶ **b** Social security number of insured ▶

15 In 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 **17** **74,706**

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** **59,181**

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** **60,339**

Note: If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

21 Multiply \$330 by the number of days in the LTC period **21** **75,136**

22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22** **79,879**

23 Enter the **larger** of line 21 or line 22 **23** **101,578**

24 Reimbursements for qualified LTC services provided for the insured during the LTC period **24** **53,907**

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** **90,654**

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** **4,323**

Form **8853** (2014)

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

Form 8853 (2014)

Attachment Sequence No. **39**

Page **2**

Name of policyholder (as shown on Form 1040)

Social security number of
policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** in the instructions before completing this section.

If more than one Section C is attached, check here ☐

14a Name of insured ▶ **b** Social security number of insured ▶

15 In 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 **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**

Note: If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

21 Multiply \$330 by the number of days in the LTC period **21** **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: <ul style="list-style-type: none"> Equal to or more than line 5, enter 1.000 on line 6 Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) 	6	10,250,296
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	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: <ul style="list-style-type: none"> Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) 	17	2,556,689
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

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

Cat. No. 25379M

Form **8863** (2014)

Form **8863**
Department of the Treasury
Internal Revenue Service (99)

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**

Name(s) shown on return

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: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	10,106,579
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: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	25,074,596
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

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

Cat. No. 25379M

Form **8863** (2014)

Name(s) shown on return

Your social security number



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a. Name of first educational institution	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	(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	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
			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	*
			45,446	0

Form 8863 (2014)

Page **2**

Name(s) shown on return

Your social security number



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a. Name of first educational institution	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked "No" in both (2) and (3) , skip (4) .	If you checked "No" in both (2) and (3) , skip (4) .
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). _____	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). _____
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 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 30 on Part I, line 1	30	21,459,089	112,585
		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	*
		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

Name(s) shown on return

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

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

OMB No. 1545-1924

2014
Attachment
Sequence No. **141**
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

Name(s) shown on return

Biodiesel and Renewable Diesel Fuels Credit

► Attach to your tax return.

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

OMB No. 1545-1924

2014
Attachment
Sequence No. **141**

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

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).

- 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	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.

- 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

9	X .	
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.

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

Cat. No. 33394D

Form **8880** (2014)

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).

- 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	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.

- 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

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).	<input type="checkbox"/> Self-only <input type="checkbox"/> Family
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).	1,418,446
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.	6,683,462
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.	25,398
5	Subtract line 4 from line 3. If zero or less, enter -0-	6,682,467
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.	6,519,702
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).	688,036
8	Add lines 6 and 7.	6,522,716
9	Employer contributions made to your HSAs for 2014	5,775,431
10	Qualified HSA funding distributions	74,690
11	Add lines 9 and 10.	5,796,324
12	Subtract line 11 from line 8. If zero or less, enter -0-	6,039,357
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.	1,361,357

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).	5,231,548
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).	76,507
c	Subtract line 14b from line 14a.	5,193,936
15	Qualified medical expenses paid using HSA distributions (see instructions).	4,970,712
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.	292,548
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
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.	274,937

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

Cat. No. 37621P

Form **8889** (2014)

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 = 7,818,485

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).	►	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
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).		2	4,433,589
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.		3	35,594,527
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.		4	39,137
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	35,556,096
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.		6	34,065,453
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).		7	705,822
8	Add lines 6 and 7.		8	34,771,275
9	Employer contributions made to your HSAs for 2014.	9	13,624,269	
10	Qualified HSA funding distributions.	10	138,152	
11	Add lines 9 and 10.	11	13,762,420	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	21,924,792	
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.	13	4,105,729	

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).	14a	12,202,146	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions).	14b	193,053	
c	Subtract line 14b from line 14a.	14c	12,009,092	
15	Qualified medical expenses paid using HSA distributions (see instructions).	15	11,661,574	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount.	16	347,518	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here. <input type="checkbox"/>			
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.	17b	66,119	

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

Cat. No. 37621P

Form **8889** (2014)

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

Form 8889 (2014)

Page **2**

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	*	
19	Qualified HSA funding distribution	19	*	
20	Total income. Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	20	*	
21	Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 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	*	

Form **8889** (2014)

* 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	*	

Form **8889** (2014)

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

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

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Total 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	Domestic production gross receipts (DPGR)	1	132,700		503,643
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	92,491		356,485
3	Enter deductions and losses allocable to DPGR (see instructions)	3	115,842		391,260
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	9,411		72,529
5	Add lines 2 through 4	5	127,124		485,778
6	Subtract line 5 from line 1	6	100,686		463,258
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7	20,071		316,565
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8			
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9			
10a	Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	87,630		
10b	Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b			663,935
11	Income limitation (see instructions): <ul style="list-style-type: none"> • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 	11			663,586
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12			656,213
13	Enter 9% of line 12	13			649,226
14a	Enter the smaller of line 10a or line 12	14a	74,204		
14b	b Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b			63,322
15	Subtract line 14b from line 13	15			649,226
16	Form W-2 wages (see instructions)	16			309,376
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17			296,081
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18			
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19			
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20			578,712
21	Form W-2 wage limitation. Enter 50% of line 20	21			578,712
22	Enter the smaller of line 15 or line 21	22			577,307
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23			150,943
24	Expanded affiliated group allocation (see instructions)	24			177
25	Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25			698,766

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

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

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

Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment
Sequence No. **143**

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

Name(s) as shown on return

Total Forms Filed = **892,103**

Identifying number

		(a) Oil-related production activities		(b) All activities	
Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.					
1	Domestic production gross receipts (DPGR)	1	47,140,696		1,222,682,900
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	32,069,518		848,598,983
3	Enter deductions and losses allocable to DPGR (see instructions) .	3	8,485,811		584,462,117
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4	871,548		58,394,987
5	Add lines 2 through 4	5	41,426,877		1,491,456,086
6	Subtract line 5 from line 1	6	5,713,819		-268,773,187
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . .	7	3,093,130		61,580,897
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8			
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9			
10a	Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here .	10a	9,457,882		
10b	Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b			170,664,015
11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11			478,816,176
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12			134,321,964
13	Enter 9% of line 12	13			12,088,978
14a	Enter the smaller of line 10a or line 12	14a	7,392,458		
14b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . .	14b			221,771
15	Subtract line 14b from line 13	15			11,867,207
16	Form W-2 wages (see instructions)	16			177,691,563
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17			113,067,837
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18			
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19			
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . .	20			290,759,400
21	Form W-2 wage limitation. Enter 50% of line 20	21			145,379,839
22	Enter the smaller of line 15 or line 21.	22			11,016,355
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23			953,373
24	Expanded affiliated group allocation (see instructions)	24			5,876
25	Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . .	25			11,975,605

Form **8910**
Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

OMB No. 1545-1998

2014
Attachment
Sequence No. **152**

▶ **Attach to your tax return.**

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

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	3,010		*	

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**

► Attach to your tax return.

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

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
 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	7,881	
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	2,469	
3	Section 179 expense deduction (see instructions)	3	*	
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	2,470	
7	Enter the smaller of line 5 or line 6.	7	2,469	
8	Alternative fuel vehicle refueling property 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 1s	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	10		
11	Multiply line 10 by 30% (.30)	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the smaller of line 11 or line 12	13	6,865	
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	14		
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit	15a		
b	Certain allowable credits (see instructions)	15b		
c	Add lines 15a and 15b	15c	4,798	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	6,864	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	3,879	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	6,425	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	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	
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	8,879	
3	Section 179 expense deduction (see instructions)	3	*	
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6	73,854	
7	Enter the smaller of line 5 or line 6.	7	2,648	
8	Alternative fuel vehicle refueling property 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 1s	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	10		
11	Multiply line 10 by 30% (.30)	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the smaller of line 11 or line 12	13	4,777	
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return.	14		
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit	15a		
b	Certain allowable credits (see instructions)	15b		
c	Add lines 15a and 15b	15c	15,972	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	225,336	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	185,530	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	43,316	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	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

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8917 and its instructions is at www.irs.gov/form8917.

OMB No. 1545-0074

2014
 Attachment
 Sequence No. **60**
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	1,748,570
		Student 2	40,627
		Student 3 Student 4	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:		
	• Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or		
	• Form 1040A, lines 16 through 18.	4	
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees	5	1,746,794
	*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)?		
	<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. }	6	1,747,322

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

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.

Name(s) shown on return

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	10,388,858
		Student 2	221,022
		Student 3 Student 4	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
	<ul style="list-style-type: none"> 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)? <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. }		6 3,871,885

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

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	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		
16	Multiply line 15 by 10% (.10).		
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10		
18	If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17.		
19	Add columns (a) and (b) on line 18.	19	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		
16	Multiply line 15 by 10% (.10).		
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10		
18	If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17.		
19	Add columns (a) and (b) on line 18.	19	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.

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

Form **8941****Credit for Small Employer Health Insurance Premiums**

OMB No. 1545-2198

2014Department of the Treasury
Internal Revenue Service▶ **Attach to your tax return.**▶ **Information about Form 8941 and its separate instructions is at www.irs.gov/form8941.**Attachment
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 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))	1		
2 Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2		
3 Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$51,000 or more, skip lines 4 through 11 and enter -0- on line 12	3		
4 Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	5,414	
5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	5,414	
6 Enter the smaller of line 4 or line 5	6	5,414	
7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (.35) • All other small employers, multiply line 6 by 50% (.50)	7	5,414	
8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	5,414	
9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	5,406	
10 Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11 Subtract line 10 from line 4. If zero or less, enter -0-	11	5,414	
12 Enter the smaller of line 9 or line 11	12	5,406	
13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13		
14 Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14		
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	735	
16 Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	6,053	
17 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18 Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19 Enter the amount you paid in 2014 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20 Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2014)

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

Form **8941**

Credit for Small Employer Health Insurance Premiums

OMB No. 1545-2198

2014

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

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

Attachment
Sequence No. **63**

Name(s) shown on return

Total 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))	1		
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2		
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$51,000 or more, skip lines 4 through 11 and enter -0- on line 12	3		
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	84,162	
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c))	5	103,556	
6	Enter the smaller of line 4 or line 5	6	76,657	
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (.35) • All other small employers, multiply line 6 by 50% (.50)	7	37,174	
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	36,525	
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7	9	22,803	
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	81,057	
12	Enter the smaller of line 9 or line 11	12	22,803	
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a)) . . .	13		
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14		
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	3,524	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	26,327	
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17		
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18		
19	Enter the amount you paid in 2014 for taxes considered payroll taxes for purposes of this credit (see instructions)	19		
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2014)

* 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

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

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	1,418,067,639	
2	Unreported tips from Form 4137, line 6	2	*	
3	Wages from Form 8919, line 6	3	100,745	
4	Add lines 1 through 3	4	1,418,170,328	
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	905,900,197	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	646,277,394	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	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.)	8	236,480,787	
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	853,710,626	
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	135,393,238	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	160,107,688	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III	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)	14	870,249	
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	822,972,052	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	388,793	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV	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	19	26,359,366	
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	20,561,978	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22	5,837,786	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23	11,198	
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	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

2014

Attachment
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)

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**

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)
☐ 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		

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

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 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 73
Name shown on your return		Your social security number
Total Forms Filed = 3,620,042		Relief (see instructions) <input type="checkbox"/>

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)	2b	72,345
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)
☐ **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	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						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						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						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 Name shown on your return	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 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 73
Total Forms Filed = 3,620,042		Your social security number Relief (see instructions) <input type="checkbox"/>

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	7,506,324 *
2a Modified AGI: Enter your modified AGI (see instructions)	2a	110,888,847
b Enter total of your dependents' modified AGI (see instructions)	2b	
3 Household Income: Add the amounts on lines 2a and 2b	3	116,625,883
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	
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	%
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	
8a Annual Contribution for Health Care: Multiply line 3 by line 7	8a	6,371,386
b Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount	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	27	1,828,759
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	1,431,168

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 Name as shown on return	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 .	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2014</div> Attachment Sequence No. 75
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:

7a Are you claiming an exemption because your household income is below the filing threshold? ☐ Yes ☐ No 5,512,986 6,807,685

b Are you claiming a hardship exemption because your gross income is below the filing threshold? ☐ Yes ☐ No 4,084,248 7,955,709

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														

