



Statistics of Income

Partnership Returns Line Item Estimates

2022



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2022 Statistics of Income

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Partnership Returns Line Item Estimate 2022

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The 2022 Partnership Returns Line Item Estimates (Publication 5035) presents estimates of frequencies of taxpayer entries recorded on the applicable lines of the forms and schedules filed with partnership returns. This publication also contains corresponding population estimates of dollar amounts recorded on those lines (as applicable).

The Statistics of Income (SOI) Division also makes the results of its studies available on SOI's Tax Stats webpage. You can sample our products by visiting our internet site at <http://www.irs.gov/statistics>.

The SOI Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provides data referral services, acts as a liaison between requesters and IRS analysts on technical questions, and answers questions on the availability of SOI data. The SIS staff can be reached by e-mail at sis@irs.gov.

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2022 Partnership Returns

Line Item Estimates

Estimates constructed from different samples usually vary. The standard error of an estimate is a measure of its variation among all possible samples. The standard error is used to measure the precision with which an estimate from a particular sample approximates the average result of all the possible samples. The sample estimate and an estimate of its standard error are used to construct an interval estimate with prescribed confidence that the interval includes the actual population value. Coefficients of variation (CV) allow for comparing sampling errors across variables. The CV is often presented as a percentage, the ratio of the standard error of the estimate over the estimate itself and multiplied by 100.

The Statistics of Income (SOI) Division used the sample selected from U.S. Returns of Partnership Income (Forms 1065) for its Tax Year (TY) 2022 Partnership Returns Study to produce the line item estimates presented here. This sample is one of many possible samples that SOI could have randomly selected using the same design. As with any sample, it is subject to the data limitations that occur in statistical sampling. The estimates are not actual line item counts or money amounts. The table below shows the CVs and the lower and upper bounds of computed 95% confidence intervals for selected variable totals that SOI estimated from the TY 2022 sample.

SOI TY 2022 Form 1065 Line Item Estimates Table (Money amounts are in thousands)

Line Item	Line Item Estimates	CV (%)	Lower 95% Bound	Upper 95% Bound
Number of Returns	4,500,186	0.63	4,444,415	4,555,957
Business Receipts	8,339,604,045	0.26	8,296,878,817	8,382,329,272
Cost of Goods Sold	4,758,754,037	0.37	4,723,869,962	4,793,638,111
Depreciation	271,099,292	1.47	263,271,974	278,926,609
Interest Paid	119,311,133	1.28	116,325,454	122,296,812
Interest Income	335,128,294	1.10	327,904,623	342,351,964
Net Rental Real Estate Loss	(296,281,429)	2.10	(308,456,835)	(284,106,022)
Net Rental Real Estate Income	229,409,176	1.89	220,892,018	237,926,334
Number of Partners	28,797,574	2.33	27,482,016	30,113,133
Ordinary Business Loss	(488,934,159)	1.46	(474,935,421)	(502,932,897)
Ordinary Business Income	1,336,553,741	0.67	1,318,923,010	1,354,184,472
Other Net Rental Real Estate Loss	(13,981,164)	10.04	(11,229,103)	(16,733,226)
Other Net Rental Real Estate Income	11,383,320	8.20	9,553,535	13,213,105
Taxes & Licenses	161,264,028	0.81	158,716,929	163,811,127
Total Income Minus Deductions	2,557,992,724	1.71	2,472,473,822	2,643,511,626
Total Assets	52,530,130,780	0.13	52,398,715,936	52,661,545,625

SOI rounded all values on the money amount lines to the nearest \$1,000, and rounded amounts of \$500 or more to the next thousand. All money amounts and frequencies were subject to rounding errors.

To avoid disclosing information about specific partnerships, SOI deleted certain estimates and marked them with a [d]. SOI does not force all forms to balance; however, if a disclosed field could be calculated by subtraction from a total, SOI deleted a second value. An estimate based on fewer than 10 returns, and not selected at the 100-percent rate, was indicated by an asterisk (*) and considered statistically unreliable. Researchers should use these values in conjunction with other data sources due to the small sample size.

SOI excluded nine attachments to U.S. Return of Partnership Income (Form 1065) that were included in the 2022 Partnership Returns Study because the quantities represented in the sample were insufficient for this publication. These attachments are:

- *Investment Credit* (Form 3468);
- *Employee Retention Credit for Employers Affected by Qualified Disasters* (Form 5884-A);
- *Orphan Drug Credit* (Form 8820);
- *Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Mixture Credit* (Form 8864);
- *New Markets Credit* (Form 8874);
- *Credit for Small Employer Pension Plan Startup Costs* (Form 8881);
- *Low Sulfur Diesel Fuel Production Credit* (Form 8896);
- *Alternative Motor Vehicle Credit* (Form 8910); and
- *Credits for Small Employer Health Insurance Premiums* (Form 8941).

SOI based the statistics for Tax Year 2022 on a stratified probability sample selected from the population of partnerships processed by the Internal Revenue Service (IRS) during Calendar Year 2023.

PART YEAR FILERS		U.S. Return of Partnership Income		OMB No. 1545-0123	
Form 1065 Department of the Treasury Internal Revenue Service		For calendar year 2022, or tax year beginning 148,289 , 2022, ending 4,500,186 , 20		2022	
Go to www.irs.gov/Form1065 for instructions and the latest information.					
A Principal business activity	Type or Print	Name of partnership 4,500,186 NUMBER OF PARTNERSHIPS		D Employer identification number	
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions. 4,267,262 NUMBER OF E-FILED RETURNS		E Date business started 4,500,186	
C Business code number 4,472,054		City or town, state or province, country, and ZIP or foreign postal code 448,131 238,541		F Total assets (see instructions) \$	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return					
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): 40,706					
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: 4,500,186					
J Check if Schedules C and M-3 are attached 3,284,933 1,059,458 216,727 <input type="checkbox"/>					
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input checked="" type="checkbox"/> Grouped activities for section 469 passive activity purposes					
Caution: Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.					
Income	1a	Gross receipts or sales	11,970 14,883	1a	1,563,175
	b	Returns and allowances		1b	138,532
	c	Balance. Subtract line 1b from line 1a		1c	1,561,268
	2	Cost of goods sold (attach Form 1125-A)		2	796,162
	3	Gross profit. Subtract line 2 from line 1c		3	1,576,118
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4	343,451
	5	Net farm profit (loss) (attach Schedule F (Form 1040))		5	139,992
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6	131,567
Deductions (see instructions for limitations)	7	Other income (loss) (attach statement)		7	453,723
	8	Total income (loss). Combine lines 3 through 7		8	2,112,831
	9	Salaries and wages (other than to partners) (less employment credits)		9	577,622
	10	Guaranteed payments to partners		10	247,699
	11	Repairs and maintenance		11	773,037
	12	Bad debts		12	89,096
	13	Rent		13	768,127
	14	Taxes and licenses		14	1,385,829
	15	Interest (see instructions)		15	568,676
	16a	Depreciation (if required, attach Form 4562)	1,298,256	16a	
	b	Less depreciation reported on Form 1125-A and elsewhere on return	476,434	16b	
	16c			16c	849,348
	17	Depletion (Do not deduct oil and gas depletion.)		17	794
	18	Retirement plans, etc.		18	104,418
	19	Employee benefit programs		19	217,249
20	Other deductions (attach statement)		20	2,147,847	
21	Total deductions. Add the amounts shown in the far right column for lines 9 through 20		21	2,280,595	
Tax and Payment	22	Ordinary business income (loss). Subtract line 21 from line 8		22	2,588,424
	23	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		23	[d]
	24	Interest due under the look-back method—income forecast method (attach Form 8866)		24	[d]
	25	BBA AAR imputed underpayment (see instructions)		25	0
	26	Other taxes (see instructions)		26	263
	27	Total balance due. Add lines 23 through 26		27	280
	28	Payment (see instructions)		28	1,536
	29	Amount owed. If line 28 is smaller than line 27, enter amount owed		29	277
	30	Overpayment. If line 28 is larger than line 27, enter overpayment		30	1,532
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.				
Sign Here	Signature of partner or limited liability company member		Date		May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	Print/Type preparer's name 4,166,453		Preparer's signature		
	Firm's name		Firm's EIN		
Firm's address		Phone no.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2022)

Form 1065	U.S. Return of Partnership Income			OMB No. 1545-0123
Department of the Treasury Internal Revenue Service	For calendar year 2022, or tax year beginning _____, 2022, ending _____, 20____.			2022
Go to www.irs.gov/Form1065 for instructions and the latest information.				
A Principal business activity	Type or Print	Name of partnership		D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.		E Date business started
C Business code number		City or town, state or province, country, and ZIP or foreign postal code		F Total assets (see instructions) \$
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: 28,798 J Check if Schedules C and M-3 are attached <input type="checkbox"/> K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes				
Caution: Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.				
Income	1a	Gross receipts or sales		1a 8,500,870,899
	1b	Returns and allowances		1b 161,266,854
	1c	Balance. Subtract line 1b from line 1a		1c 8,339,604,045
	2	Cost of goods sold (attach Form 1125-A)		2 4,758,754,037
	3	Gross profit. Subtract line 2 from line 1c		3 3,580,850,008
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4 218,353,781
	5	Net farm profit (loss) (attach Schedule F (Form 1040))		5 -4,838,696
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6 66,171,180
Deductions <small>(see instructions for limitations)</small>	7	Other income (loss) (attach statement)		7 379,767,139
	8	Total income (loss). Combine lines 3 through 7		8 4,240,303,411
	9	Salaries and wages (other than to partners) (less employment credits)		9 991,848,964
	10	Guaranteed payments to partners		10 81,949,505
	11	Repairs and maintenance		11 49,025,423
	12	Bad debts		12 24,453,971
	13	Rent		13 144,656,655
	14	Taxes and licenses		14 161,264,028
	15	Interest (see instructions)		15 119,311,133
	16a	Depreciation (if required, attach Form 4562)		16a 422,063,154
	16b	Less depreciation reported on Form 1125-A and elsewhere on return		16b 150,963,862
	16c			16c 271,099,292
Tax and Payment	17	Depletion (Do not deduct oil and gas depletion.)		17 1,589,738
	18	Retirement plans, etc.		18 18,910,159
	19	Employee benefit programs		19 64,598,187
	20	Other deductions (attach statement)		20 1,463,976,775
	21	Total deductions. Add the amounts shown in the far right column for lines 9 through 20		21 3,392,683,829
	22	Ordinary business income (loss). Subtract line 21 from line 8		22 847,619,582
	23	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		23 [d]
	24	Interest due under the look-back method—income forecast method (attach Form 8866)		24 [d]
	25	BBA AAR imputed underpayment (see instructions)		25 0
	26	Other taxes (see instructions)		26 43,795
Sign Here	27	Total balance due. Add lines 23 through 26		27 52,089
	28	Payment (see instructions)		28 72,493
	29	Amount owed. If line 28 is smaller than line 27, enter amount owed		29 2,780
	30	Overpayment. If line 28 is larger than line 27, enter overpayment		30 23,184
Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge. Signature of partner or limited liability company member _____ Date _____		May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No		
Paid Preparer Use Only Print/Type preparer's name _____ Preparer's signature _____ Date _____ Firm's name _____ Firm's EIN _____ Firm's address _____ Phone no. _____				

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2022)

Form 1065 (2022)

Page **2****Schedule B Other Information**

1	What type of entity is filing this return? Check the applicable box:	Yes	No
a	<input type="checkbox"/> Domestic general partnership		
b	<input type="checkbox"/> Domestic limited partnership		
c	<input type="checkbox"/> Domestic limited liability company		
d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership		
f	<input type="checkbox"/> Other: _____		
2	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
3	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
			(iv) Percentage Owned in Voting Stock
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
			(iv) Country of Organization
			(v) Maximum Percentage Owned in Profit, Loss, or Capital
	No money amounts are present on the page.		
4	Does the partnership satisfy all four of the following conditions?	Yes	No
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.		
5	Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?		
6	During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
7	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
8	At any time during calendar year 2022, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country _____		
9	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
10a	Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		
b	Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
c	Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		

Form **1065** (2022)

Form 1065 (2022)

Page **3****Schedule B Other Information (continued)**

	Yes	No
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year)		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?	Y: 4,445	N: 4,113,215
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions		
14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership	Y: 179,511	N: 4,250,349
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return		
16a Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions	Y: 1,361,706	N: 2,723,586
b If "Yes," did you or will you file required Form(s) 1099?	Y: 1,332,870	N: 681,731
17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return		
18 Enter the number of partners that are foreign governments under section 892		
19 During the partnership's tax year, did the partnership make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?	Y: 23,827	N: 4,090,981
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938	Y: 10,155	N: 4,097,542
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?	Y: 7,386	N: 4,232,161
22 During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions	Y: 314	N: 4,480,690
If "Yes," enter the total amount of the disallowed deductions \$ 314		
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions	Y: 223,446	N: 4,056,004
24 Does the partnership satisfy one or more of the following? See instructions	Y: 145,148	N: 4,118,599
a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the partnership has business interest expense.		
c The partnership is a tax shelter (see instructions) and the partnership has business interest expense.		
If "Yes" to any, complete and attach Form 8990.		
25 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?	Y: 12,207	N: 4,027,427
If "Yes," enter the amount from Form 8996, line 15 \$		
26 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership		
Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	Y: 6,023	N: 3,931,027
28 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions.	Y: *33	N: 4,463,529
Percentage: By vote: [d] By value: [d]		
29 Reserved for future use		
30 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions.		
If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3	Y: 1,125,499	N: 3,184,647
If "No," complete Designation of Partnership Representative below.		

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR

U.S. address of PR

U.S. phone number of PR

If the PR is an entity, name of the designated individual for the PR

U.S. address of designated individual

U.S. phone number of designated individual

Form **1065** (2022)

Form 1065 (2022)

Page **3****Schedule B Other Information** (continued)

	Yes	No
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions 37		
14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership 421		
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return 49		
16a Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions		
b If "Yes," did you or will you file required Form(s) 1099?		
17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return 48		
18 Enter the number of partners that are foreign governments under section 892 9		
19 During the partnership's tax year, did the partnership make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		
22 During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions		
If "Yes," enter the total amount of the disallowed deductions \$ 150,815		
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
24 Does the partnership satisfy one or more of the following? See instructions		
a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the partnership has business interest expense.		
c The partnership is a tax shelter (see instructions) and the partnership has business interest expense.		
If "Yes" to any, complete and attach Form 8990.		
25 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?		
If "Yes," enter the amount from Form 8996, line 15 \$		
26 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership 0 Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		
28 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: _____ By vote: _____ By value: _____		
29 Reserved for future use		
30 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions. If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 3,259 If "No," complete Designation of Partnership Representative below.		

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR

U.S. address
of PRU.S. phone
number of PR

If the PR is an entity, name of the designated individual for the PR

U.S. address of
designated individualU.S. phone number of
designated individualForm **1065** (2022)

Number of Schedule K's filed 4,500,186

Number of Schedule K's E-filed 4,267,262

Form 1065 (2022)

Page 4

Schedule K		Partners' Distributive Share Items		Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)		1	2,588,424
	2	Net rental real estate income (loss) (attach Form 8825)		2	2,005,617
	3a	Other gross rental income (loss)	3a 65,632		
	b	Expenses from other rental activities (attach statement)	3b 44,372		
	c	Other net rental income (loss). Subtract line 3b from line 3a		3c	76,134
	4	Guaranteed payments: a Services 4a 289,484 b Capital 4b 8,233		4c	299,402
	c	Total. Add lines 4a and 4b		5	1,168,639
	5	Interest income		6a	296,733
	6	Dividends and dividend equivalents: a Ordinary dividends		7	89,049
	b	Qualified dividends 6b 235,041 c Dividend equivalents 6c 9,152		8	216,159
	7	Royalties		9a	337,820
8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))		9b	4,450	
9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))		9c	174,214	
10	Net section 1231 gain (loss) (attach Form 4797)		10	362,491	
11	Other income (loss) (see instructions) Type: _____		11	192,504	
Deductions	12	Section 179 deduction (attach Form 4562)		12	131,028
	13a	Contributions		13a	412,631
	b	Investment interest expense		13b	145,306
	c	Section 59(e)(2) expenditures: (1) Type: _____ (2) Amount: _____		13c(2)	33,493
13d	Other deductions (see instructions) Type: _____		13d	753,209	
Self-Employment	14a	Net earnings (loss) from self-employment		14a	1,805,830
	b	Gross farming or fishing income		14b	111,441
	c	Gross nonfarm income		14c	1,143,161
Credits	15a	Low-income housing credit (section 42(j)(5))		15a	479
	b	Low-income housing credit (other)		15b	26,536
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)		15c	*237
	d	Other rental real estate credits (see instructions) Type: _____		15d	673
	e	Other rental credits (see instructions) Type: _____		15e	*557
	f	Other credits (see instructions) Type: _____		15f	117,439
Inter-national	16	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>			
Alternative Minimum Tax (AMT) items	17a	Post-1986 depreciation adjustment		17a	761,905
	b	Adjusted gain or loss		17b	100,187
	c	Depletion (other than oil and gas)		17c	3,819
	d	Oil, gas, and geothermal properties—gross income		17d	49,918
	e	Oil, gas, and geothermal properties—deductions		17e	49,193
	f	Other AMT items (attach statement)		17f	77,869
Other Information	18a	Tax-exempt interest income		18a	85,504
	b	Other tax-exempt income		18b	138,981
	c	Nondeductible expenses		18c	773,692
	19a	Distributions of cash and marketable securities		19a	1,876,161
	b	Distributions of other property		19b	64,373
	20a	Investment income		20a	1,250,624
	b	Investment expenses		20b	192,905
21	Total foreign taxes paid or accrued		21	133,279	

Form 1065 (2022)

Form 1065 (2022)

Page 4

Schedule K		Partners' Distributive Share Items		Total amount		
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)			1	847,619,582
	2	Net rental real estate income (loss) (attach Form 8825)			2	-66,872,253
	3a	Other gross rental income (loss)			3a	25,146,511
	b	Expenses from other rental activities (attach statement)			3b	27,744,355
	c	Other net rental income (loss). Subtract line 3b from line 3a			3c	-2,597,844
	4	Guaranteed payments: a Services 4a 90,581,002 b Capital 4b 11,686,996			4b	11,686,996
	c	Total. Add lines 4a and 4b			4c	102,409,433
	5	Interest income			5	335,128,294
	6	Dividends and dividend equivalents: a Ordinary dividends			6a	296,286,465
	b	Qualified dividends 6b 165,939,968 c Dividend equivalents 6c 1,078,512			6c	1,078,512
	7	Royalties			7	80,464,397
8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	-124,775,201	
9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	968,284,376	
b	Collectibles (28%) gain (loss)			9b	1,045,069	
c	Unrecaptured section 1250 gain (attach statement)			9c	68,258,297	
10	Net section 1231 gain (loss) (attach Form 4797)			10	467,636,715	
11	Other income (loss) (see instructions) Type: _____			11	484,733,915	
Deductions	12	Section 179 deduction (attach Form 4562)			12	9,077,200
	13a	Contributions			13a	13,898,382
	b	Investment interest expense			13b	144,753,102
	c	Section 59(e)(2) expenditures: (1) Type: _____ (2) Amount: _____			13c(2)	102,120,953
d	Other deductions (see instructions) Type: _____			13d	537,337,327	
Self-Employment	14a	Net earnings (loss) from self-employment			14a	277,504,253
	b	Gross farming or fishing income			14b	136,934,042
	c	Gross nonfarm income			14c	860,146,948
Credits	15a	Low-income housing credit (section 42(j)(5))			15a	189,315
	b	Low-income housing credit (other)			15b	21,714,506
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)			15c	*99,483
	d	Other rental real estate credits (see instructions) Type: _____			15d	45,342
	e	Other rental credits (see instructions) Type: _____			15e	*364
	f	Other credits (see instructions) Type: _____			15f	16,472,785
Inter-national	16	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>				
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment			17a	-5,038,542
	b	Adjusted gain or loss			17b	1,062,424
	c	Depletion (other than oil and gas)			17c	1,244,329
	d	Oil, gas, and geothermal properties—gross income			17d	366,944,212
	e	Oil, gas, and geothermal properties—deductions			17e	146,192,892
	f	Other AMT items (attach statement)			17f	65,707,861
Other Information	18a	Tax-exempt interest income			18a	6,438,048
	b	Other tax-exempt income			18b	24,397,947
	c	Nondeductible expenses			18c	38,771,874
	19a	Distributions of cash and marketable securities			19a	8,240,004,805
	b	Distributions of other property			19b	417,828,331
	20a	Investment income			20a	802,817,199
	b	Investment expenses			20b	80,032,504
	c	Other items and amounts (attach statement)				
21	Total foreign taxes paid or accrued			21	23,138,191	

Form 1065 (2022)

TOTAL SCHEDULE L'S FILED 3,438,304

TOTAL SCHEDULE L'S E-FILED 3,323,636

Form 1065 (2022)

Page 5

Analysis of Net Income (Loss) per Return

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21	1	4,463,705
2	Analysis by partner type:		
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)
	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners	131,698	729,761
b	Limited partners	382,265	2,048,299

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				2,998,033
2a	Trade notes and accounts receivable			453,007	
b	Less allowance for bad debts	41,521		46,282	
3	Inventories				275,644
4	U.S. Government obligations				6,727
5	Tax-exempt securities		4,147		3,713
6	Other current assets (attach statement)				1,066,463
7a	Loans to partners (or persons related to partners)				144,544
b	Mortgage and real estate loans				37,445
8	Other investments (attach statement)				705,599
9a	Buildings and other depreciable assets			2,181,760	
b	Less accumulated depreciation			2,136,861	
10a	Depletable assets			26,628	
b	Less accumulated depletion			21,209	
11	Land (net of any amortization)				1,362,654
12a	Intangible assets (amortizable only)			961,822	
b	Less accumulated amortization			932,660	
13	Other assets (attach statement)				753,580
14	Total assets				3,390,463
Liabilities and Capital					
15	Accounts payable				570,166
16	Mortgages, notes, bonds payable in less than 1 year				285,809
17	Other current liabilities (attach statement)				1,422,724
18	All nonrecourse loans				171,696
19a	Loans from partners (or persons related to partners)				407,500
b	Mortgages, notes, bonds payable in 1 year or more				1,007,985
20	Other liabilities (attach statement)				644,145
21	Partners' capital accounts		3,047,657		3,410,286
22	Total liabilities and capital				3,390,463

Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return

Note: The partnership may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	3,373,868	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	83,521	a	Tax-exempt interest \$	246,295
3	Guaranteed payments (other than health insurance)	214,126	7	Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a	Depreciation \$	270,282
a	Depreciation \$		8	Add lines 6 and 7	462,456
b	Travel and entertainment \$	759,955	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	3,363,542
5	Add lines 1 through 4	3,360,819			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	3,245,327	6	Distributions: a Cash	1,774,030
2	Capital contributed: a Cash	1,138,983	b	Property	62,890
	b Property	91,694	7	Other decreases (itemize):	
3	Net income (loss) (see instructions)	3,641,682			721,193
4	Other increases (itemize):	409,347	8	Add lines 6 and 7	2,094,781
5	Add lines 1 through 4	3,621,650	9	Balance at end of year. Subtract line 8 from line 5	3,493,475

TOTAL SCHEDULE M-1'S FILED 3,378,583
TOTAL SCHEDULE M-1'S E-FILED 3,249,728

TOTAL SCHEDULE M-2'S FILED 4,500,186
TOTAL SCHEDULE M-2'S E-FILED 4,267,262

Form 1065 (2022)

Analysis of Net Income (Loss) per Return

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21					1	2,557,992,724
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners	43,999,671	106,945,019	9,934,394	163,054,489	5,021,747	8,438,855
b	Limited partners	508,647,456	256,297,989	262,920,064	855,336,073	133,544,829	197,573,217

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				2,254,617,631
2a	Trade notes and accounts receivable			1,337,234,157	
b	Less allowance for bad debts	38,383,179		41,472,424	
3	Inventories				521,143,032
4	U.S. Government obligations				88,426,623
5	Tax-exempt securities		24,372,277		25,848,577
6	Other current assets (attach statement)				3,942,624,036
7a	Loans to partners (or persons related to partners)				229,062,307
b	Mortgage and real estate loans				171,101,341
8	Other investments (attach statement)				29,859,293,129
9a	Buildings and other depreciable assets			10,369,875,732	
b	Less accumulated depreciation			3,401,216,734	
10a	Depletable assets			390,860,457	
b	Less accumulated depletion			142,269,785	
11	Land (net of any amortization)				1,797,570,132
12a	Intangible assets (amortizable only)			2,330,939,707	
b	Less accumulated amortization			525,423,515	
13	Other assets (attach statement)				3,321,916,378
14	Total assets				52,530,130,780
Liabilities and Capital					
15	Accounts payable				844,748,488
16	Mortgages, notes, bonds payable in less than 1 year				482,022,713
17	Other current liabilities (attach statement)				6,679,863,589
18	All nonrecourse loans				1,849,036,548
19a	Loans from partners (or persons related to partners)				455,317,380
b	Mortgages, notes, bonds payable in 1 year or more				5,924,892,257
20	Other liabilities (attach statement)				4,089,676,021
21	Partners' capital accounts		31,766,891,539		32,204,573,785
22	Total liabilities and capital				52,530,130,780

Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return

Note: The partnership may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	432,638,078	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):	43,953,742	a	Tax-exempt interest \$	61,989,275
3	Guaranteed payments (other than health insurance)	37,556,711	7	Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		a	Depreciation \$	47,991,424
a	Depreciation \$		8	Add lines 6 and 7	109,980,699
b	Travel and entertainment \$	124,621,749	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	528,789,580
5	Add lines 1 through 4	638,770,279			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	22,372,458,491	6	Distributions: a Cash	8,516,353,821
2	Capital contributed: a Cash	7,930,007,408		b Property	322,294,489
	b Property	430,492,545	7	Other decreases (itemize):	1,097,496,064
3	Net income (loss) (see instructions)	2,520,604,932	8	Add lines 6 and 7	9,936,144,374
4	Other increases (itemize):	977,247,814	9	Balance at end of year. Subtract line 8 from line 5	24,294,666,817
5	Add lines 1 through 4	34,230,811,191			

**SCHEDULE B-1
(Form 1065)**(Rev. August 2019)
Department of the Treasury
Internal Revenue Service**Information on Partners Owning 50% or
More of the Partnership**

▶ Attach to Form 1065.

▶ Go to www.irs.gov/Form1065 for the latest information.

OMB No. 1545-0123

Name of partnership

TOTAL SCHEDULE B-1'S FILED 3,156,302**TOTAL SCHEDULE B-1'S E-FILED 3,033,936**

Employer identification number (EIN)

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
		1,115,484 ^[2]		

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
		4,955,660 ^[2]	

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 8-2019)

[2] The counts on this page represent the sum of the number of rows filed rather than the number of forms which have Part I or Part II completed.

**SCHEDULE B-1
(Form 1065)**(Rev. August 2019)
Department of the Treasury
Internal Revenue Service**Information on Partners Owning 50% or
More of the Partnership**

▶ Attach to Form 1065.

▶ Go to www.irs.gov/Form1065 for the latest information.

OMB No. 1545-0123

Name of partnership

Employer identification number (EIN)

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

****No money amounts are present on this form******Part II** **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49842K

Schedule B-1 (Form 1065) (Rev. 8-2019)

Total Schedule D's Filed 387,793

Total Schedule D's E-Filed 370,352

SCHEDULE D
(Form 1065)**Capital Gains and Losses**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

Attach to Form 1065 or Form 8865.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/Form1065 for instructions and the latest information.

2022

Name of partnership

Employer identification number

Did the partnership dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. **37** **380,523**

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

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				28,224
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				84,233
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				21,813
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				37,959
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	3,069
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	*46
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	90,548
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11			7	218,583

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

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	32,830	33,572		33,707
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	88,140	87,049		89,189
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	55,128	51,260		55,252
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	62,524	55,884		75,997
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	17,800
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	*803
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	152,730
14 Capital gain distributions (see instructions)			14	85,681
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11			15	341,464

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 11393G

Schedule D (Form 1065) 2022

**SCHEDULE D
(Form 1065)****Capital Gains and Losses**

OMB No. 1545-0123

2022Department of the Treasury
Internal Revenue Service

Attach to Form 1065 or Form 8865.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/Form1065 for instructions and the latest information.

Name of partnership

Employer identification number

Did the partnership dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

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				-1,060,784
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				-17,766,411
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				-4,956,899
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				-70,627,792
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	754,823
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	*-212,914
6 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts			6	-6,959,126
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1065, Schedule K, line 8 or 11; or Form 8865, Schedule K, line 8 or 11			7	-100,824,531

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

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	35,378,828	29,915,953		5,127,678
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	206,637,069	170,972,010		38,061,904
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	99,221,043	56,069,779		43,810,250
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	1,253,705,186	1,004,756,151		384,706,668
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	48,203,043
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	*456,853
13 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts			13	468,902,609
14 Capital gain distributions (see instructions)			14	20,443,419
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1065, Schedule K, line 9a or 11; or Form 8865, Schedule K, line 9a or 11			15	1,009,956,722

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 11393G

Schedule D (Form 1065) 2022

TOTAL FORM 1125-A's FILED 833,401

TOTAL FORM 1125-A'S E-FILED 780,723

Form **1125-A**(Rev. November 2018)
Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**

OMB No. 1545-0123

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name		Employer identification number	
1	Inventory at beginning of year	1	289,634
2	Purchases	2	608,547
3	Cost of labor	3	144,870
4	Additional section 263A costs (attach schedule)	4	26,635
5	Other costs (attach schedule)	5	358,747
6	Total. Add lines 1 through 5	6	812,902
7	Inventory at end of year	7	300,096
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	

9a Check all methods used for valuing closing inventory:**312,138** (i) ☐ Cost**68,291** (ii) ☐ Lower of cost or market**6,148** (iii) ☐ Other (Specify method used and attach explanation.) ▶**b** Check if there was a writedown of subnormal goods **2,985** ▶ ☐**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) **453** ▶ ☐**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** **2,053****e** If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . ☐ Yes ☐ No**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation **22,898** **498,081**
☐ Yes ☐ No**369** **387,962**

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

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **1125-A**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

OMB No. 1545-0123

Name		Employer identification number	
1	Inventory at beginning of year	1	417,421,630
2	Purchases	2	3,279,771,433
3	Cost of labor	3	258,584,088
4	Additional section 263A costs (attach schedule)	4	31,987,328
5	Other costs (attach schedule)	5	1,248,599,863
6	Total. Add lines 1 through 5	6	5,236,364,342
7	Inventory at end of year	7	477,610,305
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions		
8			
9a	Check all methods used for valuing closing inventory:		
	(i) <input type="checkbox"/> Cost		
	(ii) <input type="checkbox"/> Lower of cost or market		
	(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶		
b	Check if there was a writedown of subnormal goods ▶ <input type="checkbox"/>		
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ <input type="checkbox"/>		
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	36,417,834
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

**SCHEDULE M-3
(Form 1065)**(Rev. December 2021)
Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation
for Certain Partnerships**

▶ Attach to Form 1065.

▶ Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

Name of partnership

Total Schedule M-3's Filed 514,358**Total Schedule M-3's E-Filed 505,552**

Employer identification number

This Schedule M-3 is being filed because (check all that apply):

- 307,889** **A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- 377,555** **B** ☐ The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year **377,073**.
- 42,402** **C** ☐ The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year **42,134**.
- 190,667** **D** ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50% or more in the partnership's capital, profit, or loss on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned
196,201		
36,388		

- 34,541** **E** ☐ Voluntary filer.

Part I Financial Information and Net Income (Loss) Reconciliation

- 595** **1a** Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- 484,788** **b** Did the partnership prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
☐ **No.** Go to line 1c.
- 116,813** **c** Did the partnership prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
☐ **No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 145,637** **2** Enter the income statement period: Beginning **304,021** / / Ending **303,995** / /
- 223,099** **3a** Has the partnership's income statement been restated for the income statement period on line 2?
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
☐ **No.**
- 52** **b** Has the partnership's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2?
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
☐ **No.**
- 304,556** **572** **304,135**

4a	Worldwide consolidated net income (loss) from income statement source identified on Part I, line 1	4a	509,483
b	Indicate accounting standard used for line 4a. See instructions.		
263,388 1	<input type="checkbox"/> GAAP 3,670	2	<input type="checkbox"/> IFRS 6,464
134,230 3	<input type="checkbox"/> Section 704(b)	4	<input type="checkbox"/> Tax-basis
5	<input type="checkbox"/> Other (specify) ▶ 22,937		
5a	Net income from nonincludible foreign entities (attach statement)	5a	1,303
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	1,083
6a	Net income from nonincludible U.S. entities (attach statement)	6a	6,389
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	5,551
7a	Net income (loss) of other foreign disregarded entities (attach statement)	7a	160
b	Net income (loss) of other U.S. disregarded entities (attach statement)	7b	509
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	2,966
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	1,500
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	6,201
11	Net income (loss) per income statement of the partnership. Combine lines 4a through 10	11	509,739

Note: Part I, line 11, must equal Part II, line 26, column (a); or Form 1065, Schedule M-1, line 1. See instructions.

12	Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines.		
		Total Assets	Total Liabilities
a	Included on Part I, line 4	483,368	420,570
b	Removed on Part I, line 5	1,660	1,593
c	Removed on Part I, line 6	7,933	7,765
d	Included on Part I, line 7	444	449

For Paperwork Reduction Act Notice, see the instructions for your return.

Cat. No. 39669D

Schedule M-3 (Form 1065) (Rev. 12-2021)

**SCHEDULE M-3
(Form 1065)**(Rev. December 2021)
Department of the Treasury
Internal Revenue Service
Name of partnership**Net Income (Loss) Reconciliation
for Certain Partnerships**

▶ Attach to Form 1065.

▶ Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

Employer identification number

This Schedule M-3 is being filed because (check all that apply):

- A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B** ☐ The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year **62,405,320,984**.
- C** ☐ The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year **9,975,574,263**.
- D** ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50% or more in the partnership's capital, profit, or loss on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned

- E**
- ☐
- Voluntary filer.

Part I Financial Information and Net Income (Loss) Reconciliation

- 1a** Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the partnership prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.
☐ **No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
☐ **No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning ____ / ____ / ____ Ending ____ / ____ / ____
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
☐ **No.**
- b** Has the partnership's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2?
☐ **Yes.** (If "Yes," attach a statement and the amount of each item restated.)
☐ **No.**

4a Worldwide consolidated net income (loss) from income statement source identified on Part I, line 1	4a	567,568,804
b Indicate accounting standard used for line 4a. See instructions. 1 <input type="checkbox"/> GAAP 2 <input type="checkbox"/> IFRS 3 <input type="checkbox"/> Section 704(b) 4 <input type="checkbox"/> Tax-basis 5 <input type="checkbox"/> Other (specify) ▶ _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	(69,454,202)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	48,546,792
6a Net income from nonincludible U.S. entities (attach statement)	6a	(334,117,628)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	128,142,684
7a Net income (loss) of other foreign disregarded entities (attach statement)	7a	-5,688,248
b Net income (loss) of other U.S. disregarded entities (attach statement)	7b	7,409,893
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	27,024,640
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	-13,447,714
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	39,760,071
11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10	11	395,742,479

Note: Part I, line 11, must equal Part II, line 26, column (a); or Form 1065, Schedule M-1, line 1. See instructions.

12 Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines.		
	Total Assets	Total Liabilities
a Included on Part I, line 4	52,841,155,381	20,143,754,379
b Removed on Part I, line 5	938,349,248	271,721,676
c Removed on Part I, line 6	3,290,572,309	1,521,900,033
d Included on Part I, line 7	283,015,005	149,780,393

For Paperwork Reduction Act Notice, see the instructions for your return.

Cat. No. 39669D

Schedule M-3 (Form 1065) (Rev. 12-2021)

Schedule M-3 (Form 1065) (Rev. 12-2021)

Page **2**

Name of partnership

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return

Income (Loss) Items		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Attach statements for lines 1 through 10.					
1	Income (loss) from equity method foreign corporations	572	450	127	
2	Gross foreign dividends not previously taxed	6,663	3,430	214	7,327
3	Subpart F, QEF, and similar income inclusions		3,691	266	3,927
4	Gross foreign distributions previously taxed	41	*23	18	
5	Income (loss) from equity method U.S. corporations	1,350	1,144	212	
6	U.S. dividends	33,888	12,188	5,370	34,159
7	Income (loss) from U.S. partnerships	81,317	66,479	39,966	107,376
8	Income (loss) from foreign partnerships	11,471	15,168	3,537	19,054
9	Income (loss) from other pass-through entities	2,353	2,888	839	3,727
10	Items relating to reportable transactions	632	759	174	1,375
11	Interest income (see instructions)	137,378	12,403	9,634	136,581
12	Total accrual to cash adjustment	2,813	3,917	*49	2,783
13	Hedging transactions	1,604	1,460	*10	847
14	Mark-to-market income (loss)	5,591	5,153	65	1,169
15	Cost of goods sold (see instructions)	(33,553)	13,382	1,826	(33,508)
16	Sale versus lease (for sellers and/or lessors)	[d]	[d]	0	22
17	Section 481(a) adjustments		3,004	57	3,060
18	Unearned/deferred revenue	10,323	20,620	*172	16,615
19	Income recognition from long-term contracts	1,013	377	*9	1,006
20	Original issue discount and other imputed interest	623	762	48	947
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	71,690	67,820	3,816	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		31,356	2,817	33,940
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		22,527	1,667	24,093
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		19,389	1,015	20,373
e	Abandonment losses		688	38	721
f	Worthless stock losses (attach statement)		304	*18	322
g	Other gain/loss on disposition of assets other than inventory		19,368	1,197	20,515
22	Other income (loss) items with differences (attach statement)	99,810	97,944	11,039	54,761
23	Total income (loss) items. Combine lines 1 through 22	249,699	178,441	59,781	253,246
24	Total expense/deduction items. (From Part III, line 31) (see instructions)	213,261	148,259	74,518	215,054
25	Other items with no differences	258,869			258,821
26	Reconciliation totals. Combine lines 23 through 25	303,594	210,220	111,574	306,176

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Schedule M-3 (Form 1065) (Rev. 12-2021)

Schedule M-3 (Form 1065) (Rev. 12-2021)

Page **2**

Name of partnership

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return

Income (Loss) Items		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Attach statements for lines 1 through 10.					
1	Income (loss) from equity method foreign corporations	7,038,156	-6,068,528	-683,835	
2	Gross foreign dividends not previously taxed	70,027,960	11,219,631	-1,090,264	80,139,228
3	Subpart F, QEF, and similar income inclusions . . .		30,311,632	2,749,402	33,066,402
4	Gross foreign distributions previously taxed	1,480,008	*-86,668	-1,234,655	
5	Income (loss) from equity method U.S. corporations	8,441,950	-14,766,778	6,399,277	
6	U.S. dividends	143,172,492	-37,615,270	2,508,152	108,057,966
7	Income (loss) from U.S. partnerships	379,524,034	263,661,984	7,335,719	650,464,291
8	Income (loss) from foreign partnerships	19,178,852	212,849,206	652,836	232,704,207
9	Income (loss) from other pass-through entities . . .	21,562,246	15,001,697	397,453	36,961,271
10	Items relating to reportable transactions	-24,605,087	-16,352,881	-666,798	-41,624,766
11	Interest income (see instructions)	300,480,771	-12,937,438	-4,541,288	283,021,754
12	Total accrual to cash adjustment	50,707,522	-4,346,156	*80,223	46,441,589
13	Hedging transactions	-19,642,778	-4,584,813	*-23,638	-24,251,229
14	Mark-to-market income (loss)	-13,086,712	25,465,460	2,919,694	15,364,305
15	Cost of goods sold (see instructions)	(3,742,603,175)	-42,311,139	384,323	(3,783,873,288)
16	Sale versus lease (for sellers and/or lessors)	[d]	[d]	0	727,616
17	Section 481(a) adjustments		-1,281,021	-7,277	-1,275,612
18	Unearned/deferred revenue	57,493,996	-2,566,885	*-54,596	54,864,157
19	Income recognition from long-term contracts	111,440,863	-250,931	*80	111,190,012
20	Original issue discount and other imputed interest .	2,157,598	557,401	-215,560	2,499,439
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	621,065,221	-573,274,744	-42,022,346	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		777,627,574	53,438,935	832,355,038
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-436,461,663	-9,987,543	-446,550,090
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .		111,112,918	7,089,630	118,239,770
e	Abandonment losses		-1,141,268	-20,551	-1,161,820
f	Worthless stock losses (attach statement)		-1,766,573	*-119,606	-1,886,179
g	Other gain/loss on disposition of assets other than inventory		166,862,045	-8,578,920	158,211,456
22	Other income (loss) items with differences (attach statement)	210,508,662	1,346,008,948	-4,543,248	1,551,074,896
23	Total income (loss) items. Combine lines 1 through 22	-1,792,172,923	1,803,971,437	10,207,330	14,978,383
24	Total expense/deduction items. (From Part III, line 31) (see instructions)	-1,928,040,061	-73,584,874	62,206,101	-1,939,589,975
25	Other items with no differences	3,940,265,321			3,940,318,193
26	Reconciliation totals. Combine lines 23 through 25	217,307,579	1,730,381,484	72,411,460	2,017,749,018

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Schedule M-3 (Form 1065) (Rev. 12-2021)

Schedule M-3 (Form 1065) (Rev. 12-2021)

Page **3**

Name of partnership

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense	38,581	7,353	2,076	40,705
2 State and local deferred income tax expense	845	617	173	192
3 Foreign current income tax expense (other than foreign withholding taxes)	12,806	2,227	728	14,332
4 Foreign deferred income tax expense	381	221	153	54
5 Equity-based compensation	1,492	866	788	586
6 Meals and entertainment	50,975	928	25,347	48,790
7 Fines and penalties	11,638	328	11,291	623
8 Judgments, damages, awards, and similar costs	99	45	19	85
9 Guaranteed payments	15,285	1,279	16,342	6,608
10 Pension and profit-sharing	12,923	1,136	269	13,035
11 Other post-retirement benefits	1,373	329	70	1,433
12 Deferred compensation	2,161	2,123	44	1,942
13 Charitable contribution of cash and tangible property	25,012	839	1,182	25,057
14 Charitable contribution of intangible property	146	*10	*33	149
15 Organizational expenses as per Regulations section 1.709-2(a)	7,087	12,353	1,860	11,231
16 Syndication expenses as per Regulations section 1.709-2(b)	461	106	370	30
17 Current year acquisition/reorganization investment banking fees	154	130	*28	133
18 Current year acquisition/reorganization legal and accounting fees	1,175	990	132	571
19 Amortization/impairment of goodwill	3,956	6,765	382	7,282
20 Amortization of acquisition, reorganization, and start- up costs	4,537	12,062	146	13,397
21 Other amortization or impairment write-offs	94,042	57,586	746	107,848
22 Reserved for future use				
23a Depletion—oil & gas	1,431	793	638	
b Depletion—other than oil & gas	163	80	106	101
24 Intangible drilling and development costs (IDC)	500	676	0	1,149
25 Depreciation	122,906	93,008	2,971	126,342
26 Bad debt expense	38,268	24,551	90	35,326
27 Interest expense (see instructions)	135,024	30,381	2,523	126,434
28 Purchase versus lease (for purchasers and/or lessees)	251	283	*72	362
29 Research and development costs	1,783	1,747	185	1,565
30 Other expense/deduction items with differences (attach statement)	97,050	84,981	40,431	84,810
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	213,278	148,250	74,525	215,105

Schedule M-3 (Form 1065) (Rev. 12-2021)

Schedule M-3 (Form 1065) (Rev. 12-2021)

Page **3**

Name of partnership

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense . . .	11,746,489	1,514,394	3,318,993	16,449,043
2 State and local deferred income tax expense . . .	390,183	-71,567	-131,024	187,592
3 Foreign current income tax expense (other than foreign withholding taxes)	8,597,853	960,742	941,672	10,499,907
4 Foreign deferred income tax expense	1,216,278	-7,392	-1,103,674	105,212
5 Equity-based compensation	16,320,557	-3,214,725	-3,112,015	9,993,817
6 Meals and entertainment	8,180,435	-21,070	-2,283,151	5,902,901
7 Fines and penalties	780,503	-39,488	-721,429	23,580
8 Judgments, damages, awards, and similar costs . .	-305,268	1,023,619	333,583	1,072,533
9 Guaranteed payments	41,047,304	-1,281,127	-39,532,698	312,665
10 Pension and profit-sharing	14,985,591	53,451	1,971,222	16,801,603
11 Other post-retirement benefits	2,312,111	-100,973	358,155	2,569,293
12 Deferred compensation	12,119,676	-1,154,674	-109,308	10,855,693
13 Charitable contribution of cash and tangible property	6,446,046	101,233	115,439	6,662,275
14 Charitable contribution of intangible property . . .	113,045	*2,423	*42,357	157,826
15 Organizational expenses as per Regulations section 1.709-2(a)	1,151,500	-699,832	-234,690	216,916
16 Syndication expenses as per Regulations section 1.709-2(b)	225,524	-33,227	-188,779	3,518
17 Current year acquisition/reorganization investment banking fees	538,158	-120,809	*7,747	425,095
18 Current year acquisition/reorganization legal and accounting fees	2,249,190	-1,048,873	-272,326	927,474
19 Amortization/impairment of goodwill	31,684,295	-5,104,866	-6,506,585	20,025,919
20 Amortization of acquisition, reorganization, and start- up costs	2,431,864	875,815	-19,914	3,293,876
21 Other amortization or impairment write-offs	110,985,372	-19,114,974	-645,274	90,883,574
22 Reserved for future use				
23a Depletion—oil & gas	14,370,429	-12,760,574	-1,441,435	
b Depletion—other than oil & gas	798,926	-61,248	875,505	1,613,183
24 Intangible drilling and development costs (IDC) . .	6,565,800	36,142,640	0	42,708,439
25 Depreciation	276,412,340	106,164,249	653,767	383,326,186
26 Bad debt expense	25,003,995	-2,053,617	-673,431	22,439,821
27 Interest expense (see instructions)	381,027,570	-23,740,418	-2,785,357	354,131,008
28 Purchase versus lease (for purchasers and/or lessees)	306,369	462,536	*-141,056	627,849
29 Research and development costs	23,625,281	-21,241,221	-680,912	1,690,006
30 Other expense/deduction items with differences (attach statement)	929,728,547	18,240,590	-10,249,702	937,707,870
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	1,930,680,902	73,671,016	-62,214,321	1,941,611,940

Schedule M-3 (Form 1065) (Rev. 12-2021)

Total Schedule C's Filed 208,683

Total Schedule C's E-Filed 203,274

**SCHEDULE C
(Form 1065)**(Rev. December 2014)
Department of the Treasury
Internal Revenue Service
Name of partnership**Additional Information for Schedule M-3 Filers**

► Attach to Form 1065. See separate instructions.

► Information about Schedule C (Form 1065) and its instructions is at www.irs.gov/form1065.

OMB No. 1545-0123

Employer identification number

	Yes	No
1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?	994	207,671
2 Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?	7,553	200,998
3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?	76	208,490
4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?	82	208,465
5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle	1,467	207,097
6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?	2,504	206,059

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2014)

**SCHEDULE C
(Form 1065)**

(Rev. December 2014)

Department of the Treasury
Internal Revenue Service**Additional Information for Schedule M-3 Filers**

► Attach to Form 1065. See separate instructions.

OMB No. 1545-0123

► Information about Schedule C (Form 1065) and its instructions is at www.irs.gov/form1065.

Name of partnership

Employer identification number

	Yes	No
1 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		
2 Does any amount reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in that partnership or its ratio for sharing other items of that partnership?		
3 At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)?		
4 At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)?		
5 At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle		
6 At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes?		

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 49945S

Schedule C (Form 1065) (Rev. 12-2014)

****No money amounts are present on this form.****

Total Schedule F's Filed 140,145

Total Schedule F's E-Filed 126,410

**SCHEDULE F
(Form 1040)**Department of the Treasury
Internal Revenue Service**Profit or Loss From Farming**Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **14**

Name of proprietor

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 2022? If "No," see instructions for limit on passive losses ☐ Yes ☐ No**F** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**G** If "Yes," did you or will you file required Form(s) 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 purchased livestock and other resale items (see instructions)	1a	
b Cost or other basis of purchased livestock or other items reported on line 1a	1b	
c Subtract line 1b from line 1a	1c	
2 Sales of livestock, produce, grains, and other products you raised	2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	
3b Taxable amount	3b	
4a Agricultural program payments (see instructions)	4a	
4b Taxable amount	4b	
5a Commodity Credit Corporation (CCC) loans reported under election	5a	
b CCC loans forfeited	5b	
5c Taxable amount	5c	
6 Crop insurance proceeds and federal crop disaster payments (see instructions):		
a Amount received in 2022	6a	
b Taxable amount	6b	
c If election to defer to 2023 is attached, check here <input type="checkbox"/>	6d Amount deferred from 2021	
7 Custom hire (machine work) income	7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	
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	132,216

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		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	99,713	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	21,299	a -----	32a	
b Other	21b	40,660	b -----	32b	
22 Labor hired (less employment credits)	22		c -----	32c	
			d -----	32d	
			e -----	32e	
			f -----	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33				135,161
34 Net farm profit or (loss). Subtract line 33 from line 9	34				

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.**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) 2022

**SCHEDULE F
(Form 1040)**Department of the Treasury
Internal Revenue Service**Profit or Loss From Farming**Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2022Attachment
Sequence No. **14**

Name of proprietor

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 2022? If "No," see instructions for limit on passive losses ☐ Yes ☐ No**F** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**G** If "Yes," did you or will you file required Form(s) 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 purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2022	6a	6b Taxable amount	6b
c If election to defer to 2023 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2021	6d
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
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	162,668,819

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		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	18,951,731	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	1,493,069	a _____	32a	
b Other	21b	2,408,398	b _____	32b	
22 Labor hired (less employment credits)	22		c _____	32c	
			d _____	32d	
			e _____	32e	
			f _____	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33	167,507,516			
34 Net farm profit or (loss). Subtract line 33 from line 9	34				

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.**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) 2022

TOTAL FORM 4562'S FILED

1,767,201

TOTAL FORM 4562'S E-FILED

1,689,116

Form **4562**
Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022Attachment
Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	159,048
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	11,811
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	132,851
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	41,115
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	129,692
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't 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	569,669
15	Property subject to section 168(f)(1) election	15	2,487
16	Other depreciation (including ACRS)	16	212,981

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	1,107,510
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"/> 142		

Section B—Assets Placed in Service During 2022 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		7,858				7,877
b 5-year property		111,614				111,731
c 7-year property		133,521				133,635
d 10-year property		13,169				13,172
e 15-year property		79,321				79,329
f 20-year property		4,553				4,557
g 25-year property		54	25 yrs.		S/L	123
h Residential rental property		205,809	27.5 yrs.	MM	S/L	205,812
i Nonresidential real property		169,826	39 yrs.	MM	S/L	169,928

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life		16,394			S/L	16,411
b 12-year		[d]	12 yrs.		S/L	455
c 30-year		26,752	30 yrs.	MM	S/L	26,765
d 40-year		11,681	40 yrs.	MM	S/L	11,803

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	225,686
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	1,623,876
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	192

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2022)

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022Attachment
Sequence No. **179**

Name(s) shown on return

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	30,774,754
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	654,840
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	10,055,711
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	2,188,813
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	9,091,444
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't 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	338,955,222
15	Property subject to section 168(f)(1) election	15	1,234,150
16	Other depreciation (including ACRS)	16	24,197,089

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	221,343,391
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2022 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		2,439,984				634,771
b 5-year property		52,243,701				7,580,722
c 7-year property		28,872,434				3,765,608
d 10-year property		4,940,275				551,585
e 15-year property		26,836,624				2,135,591
f 20-year property		5,138,349				187,114
g 25-year property		134,873	25 yrs.		S/L	2,799
h Residential rental property		170,706,355	27.5 yrs.	MM	S/L	3,300,721
i Nonresidential real property		191,185,914	39 yrs.	MM	S/L	2,565,773

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

(a) Class life	(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
20a Class life		50,110,782			S/L	1,564,164
b 12-year		[d]	12 yrs.		S/L	715,390
c 30-year		237,445,533	30 yrs.	MM	S/L	3,923,287
d 40-year		178,747,655	40 yrs.	MM	S/L	2,516,717

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	7,274,431
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	622,783,319
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	1,626,063

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2022)

Form 4562 (2022)

Page **2****Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, 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	66,376	

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

		%						
		%						
		%						

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

		%			S/L –			
		%			S/L –			
		%			S/L –			

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 . **29****Section B—Information on Use of Vehicles**

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't 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
35 Was the vehicle used primarily by a more than 5% owner or related person? .	Line 42 Amortization of Costs, by Section					
36 Is another vehicle available for personal use?	59e-Optional Write-Off					
	167h-Geological & Geophysical Exp					
	169-Pollution Control Facilities					
	174-Research and Experimental Procedures					
	178-Cost of Acquiring a Lease					
	194-Qualified Forestation and Reforestation Costs					
	195-Business Start-Up Expenditures					
	197-Various Intangibles					
	171-Taxable Bond Premium					
	248-Corporate Organizational Exp					
	709-Organizational Expenditures					
	Other					

Section C—Question

Answer these questions to determine if you are more than 5% owners or related persons.

37 Do you maintain a written policy statement for your employees?	174-Research and Experimental Procedures	10,058	Employees	Yes	No
38 Do you maintain a written policy statement for your employees? See the instructions for	178-Cost of Acquiring a Lease	29,167	Employees by employees who aren't		
39 Do you treat all use of vehicles by employees as business use?	194-Qualified Forestation and Reforestation Costs	*783	Employees by employees who aren't		
40 Do you provide more than five vehicles for the use of the vehicles, and retain the information for each vehicle?	195-Business Start-Up Expenditures	20,463	Employees by employees who aren't		
41 Do you meet the requirements concerning the use of the vehicles?	197-Various Intangibles	53,633	Employees by employees who aren't		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," you do not need to complete this section.	171-Taxable Bond Premium	*21	Employees by employees who aren't		
	248-Corporate Organizational Exp	524	Employees by employees who aren't		
	709-Organizational Expenditures	15,662	Employees by employees who aren't		
	Other	149,299	Employees by employees who aren't		

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 2022 tax year (see instructions):					259,703
43 Amortization of costs that began before your 2022 tax year				43	494,524
44 Total. Add amounts in column (f). See the instructions for where to report				44	638,641

Form **4562** (2022)

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, 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	4,978,330	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't 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
Line 42 Amortization of Costs, by Section						
35 Was the vehicle used primarily by a r than 5% owner or related person? .	59e-Optional Write-Off				*25,480	
36 Is another vehicle available for personal	167h-Geological & Geophysical Exp				19,311	

Section C—Question

Answer these questions to determine if you are a more than 5% owner or related person.

37	Do you maintain a written policy stating the company's policy regarding the use of company vehicles by employees?	178-Cost of Acquiring a Lease	580,254	ommuting, by	Yes	No
38	Do you maintain a written policy stating the company's policy regarding the use of company vehicles by employees? See the instructions for	194-Qualified Forestation and Reforestation Costs	*3,831	uting, by your owners		
39	Do you treat all use of vehicles by employees as a taxable benefit?	195-Business Start-Up Expenditures	131,629		
40	Do you provide more than five vehicles for the exclusive use of the vehicles, and retain the information regarding the use of the vehicles?	197-Various Intangibles	5,689,281	ees about the		
41	Do you meet the requirements concerning the use of company vehicles?	171-Taxable Bond Premium	*634	s		
	Note: If your answer to 37, 38, 39, 40, or 41 is "yes," enter the amount on this line.	248-Corporate Organizational Expenses	5,531	icles.		
		209-Organizational Expenditures	69,712			
		Other	7,346,046			

Part VI Amortization

Part IV 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 2022 tax year (see instructions):					17,495,345
43 Amortization of costs that began before your 2022 tax year					43 104,362,694
44 Total. Add amounts in column (f). See the instructions for where to report					44 121,858,040

TOTAL FORM 4797'S FILED 458,482

TOTAL FORM 4797'S E-FILED 442,517

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.
Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2022Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	41,611
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	449
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	3,993

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						gain	150,997
						loss	114,676

3 Gain, if any, from Form 4684, line 39	3	0
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	39,694
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	5,350
6 Gain, if any, from line 32, from other than casualty or theft	6	113,830
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	363,020

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, 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 didn't 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	0
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	0

Part II Ordinary Gains and Losses (see instructions)

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

				gain	47,779
				loss	38,572

11 Loss, if any, from line 7	11	0
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	0
13 Gain, if any, from line 31	13	106,072
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	264
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	55
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	528
17 Combine lines 10 through 16.	17	173,775

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 loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2022)

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. Go to www.irs.gov/Form4797 for instructions and the latest information.	OMB No. 1545-0184 <div style="font-size: 2em; font-weight: bold;">2022</div> Attachment Sequence No. 27
Name(s) shown on return		Identifying number

1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	122,906,178
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	87,795
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	101,781

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

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
						gain	156,867,734	
						loss	32,550,151	
3	Gain, if any, from Form 4684, line 39						3	0
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	16,423,395
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824.						5	3,115,713
6	Gain, if any, from line 32, from other than casualty or theft						6	256,865,871
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7	466,049,018
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, 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 didn't 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	0
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	0

Part II Ordinary Gains and Losses (see instructions)

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						
						gain	264,346,583
						loss	103,440,728
11	Loss, if any, from line 7						0
12	Gain, if any, from line 7 or amount from line 8, if applicable						0
13	Gain, if any, from line 31						53,178,172
14	Net gain or (loss) from Form 4684, lines 31 and 38a						-39,774
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						1,307,397
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						279,400
17	Combine lines 10 through 16.						216,560,828
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 loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) 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 Schedule 1 (Form 1040), Part I, line 4						18b

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2022)

TOTAL FORM 5884'S FILED 23,544

TOTAL FORM 5884'S E-FILED 23,072

Form **5884**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

OMB No. 1545-0219

► Attach to your tax return.
► Go to www.irs.gov/Form5884 for instructions and the latest information.

Attachment
Sequence No. **884**

Name(s) shown on return

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 . . . \$ <u>6,141</u> × 25% (0.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . \$ <u>7,041</u> × 40% (0.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . \$ <u>504</u> × 50% (0.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages . . .	2	8,351
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . .	3	15,424
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	23,544
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	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (Rev. 3-2021)

Form **5884**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.
► Go to www.irs.gov/Form5884 for instructions and the latest information.

OMB No. 1545-0219

Attachment
Sequence No. **884**

Name(s) shown on return

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 . . . \$ <u>219,045</u> × 25% (0.25)	1a	
b Qualified first-year wages of employees who worked for you at least 400 hours \$ <u>607,070</u> × 40% (0.40)	1b	
c Qualified second-year wages of employees certified as long-term family assistance recipients \$ <u>11,289</u> × 50% (0.50)	1c	
2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages	2	303,213
3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	199,500
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	502,714
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	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (Rev. 3-2021)

TOTAL FORM 6765'S FILED 33,077

TOTAL FORM 6765'S E-FILED 32,510

Form **6765**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Credit for Increasing Research Activities

OMB No. 1545-0619

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form6765 for instructions and the latest information.Attachment
Sequence No. **676**

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)	1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	*5
3	Qualified organization base period amount	3	[d]
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	*5
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	2,713
6	Cost of supplies	6	1,859
7	Rental or lease costs of computers (see instructions)	7	389
8	Enter the applicable percentage of contract research expenses. See instructions	8	2,732
9	Total qualified research expenses. Add lines 5 through 8	9	3,437
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	3,549
11	Enter average annual gross receipts. See instructions	11	3,047
12	Multiply line 11 by the percentage on line 10	12	2,837
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	2,993
14	Multiply line 9 by 50% (0.50)	14	[d]
15	Enter the smaller of line 13 or line 14	15	2,993
16	Add lines 1, 4, and 15	16	3,041
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	17	3,050

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	*10
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	*10
22	Add lines 18 and 21	22	17
23	Multiply line 22 by 20% (0.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	6,332
25	Cost of supplies	25	3,754
26	Rental or lease costs of computers (see the line 7 instructions)	26	850
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	4,580
28	Total qualified research expenses. Add lines 24 through 27	28	6,437
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	6,720
30	Divide line 29 by 6.0	30	4,665
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	4,556
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)	32	6,327
33	Add lines 23 and 32	33	6,329
34	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	34	6,362

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2020)

Form **6765**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

OMB No. 1545-0619

► Attach to your tax return.
► Go to www.irs.gov/Form6765 for instructions and the latest information.

Attachment
Sequence No. **676**

Name(s) shown on return

Identifying number

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)	1	[d]
2	Basic research payments to qualified organizations (see instructions)	2	*1,269
3	Qualified organization base period amount	3	[d]
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	*1,240
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	8,209,183
6	Cost of supplies	6	1,913,293
7	Rental or lease costs of computers (see instructions)	7	249,689
8	Enter the applicable percentage of contract research expenses. See instructions	8	2,366,841
9	Total qualified research expenses. Add lines 5 through 8	9	12,739,006
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	%
11	Enter average annual gross receipts. See instructions	11	503,871,567
12	Multiply line 11 by the percentage on line 10	12	2,231,149
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	11,018,061
14	Multiply line 9 by 50% (0.50)	14	[d]
15	Enter the smaller of line 13 or line 14	15	6,191,427
16	Add lines 1, 4, and 15	16	6,192,697
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	17	619,276

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	[d]
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	*19,674
20	Qualified organization base period amount (see the line 3 instructions)	20	[d]
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	*3,808
22	Add lines 18 and 21	22	6,627
23	Multiply line 22 by 20% (0.20)	23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	63,460,980
25	Cost of supplies	25	9,125,548
26	Rental or lease costs of computers (see the line 7 instructions)	26	980,569
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	7,956,275
28	Total qualified research expenses. Add lines 24 through 27	28	81,523,372
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	205,482,670
30	Divide line 29 by 6.0	30	33,945,364
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	47,233,488
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)	32	6,641,530
33	Add lines 23 and 32	33	6,642,856
34	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	34	2,213,560

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2020)

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	[d]
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	9,407
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	22,321
38	Add lines 36 and 37 • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	31,584
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		*543
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	*543
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	0
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	*543

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	[d]
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	2,831,129
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	892,629
38	Add lines 36 and 37	38	3,723,957
	<ul style="list-style-type: none"> • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. 		
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	*48,316
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	0
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	*48,316

TOTAL FORM 8824'S FILED 30,980 [25,796]

TOTAL FORM 8824'S E-FILED 28,863 [24,435]

Form **8824**Department of the Treasury
Internal Revenue Service**Like-Kind Exchanges**
(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Go to www.irs.gov/Form8824 for instructions and the latest information.

OMB No. 1545-1190

2022
Attachment
Sequence No. **109**

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange**Note:** Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.**1** Description of like-kind property given up:**2** Description of like-kind property received:**Partnerships can file multiple Form 8824's.**
The number in brackets [] represents the
frequency of Form 1065's rather than the
frequency of Form 8824's.**For example, in 2022 30,980 Form 8824's**
was attached to 25,796 Form 1065's.**3** Date like-kind property given up was originally acquired (month, day, year)

MM/DD/YYYY

4 Date you actually transferred your property to the 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 **230** **30,749**
☐ **Yes** ☐ **No****Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.**Part II Related Party Exchange Information****8** Name of related party

Relationship to you

Related party's identifying number

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ **Yes** ☐ **No****10** During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ **Yes** ☐ **No***If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.***11** If one of the exceptions below applies to the disposition, check the applicable box.**a** ☐ The disposition was after the death of either of the related parties.**b** ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.**c** ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.**For Paperwork Reduction Act Notice, see the instructions.**

Cat. No. 12311A

Form **8824** (2022)

Form **8824**
 Department of the Treasury
 Internal Revenue Service

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

Attach to your tax return.
 Go to www.irs.gov/Form8824 for instructions and the latest information.

OMB No. 1545-1190

2022Attachment
Sequence No. **109**

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

Note: Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.

1 Description of like-kind property given up:

.....

2 Description of like-kind property received:

****No money amounts are present on the page****

.....

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 the other party (month, day, year)

4 MM/DD/YYYY

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement

5 MM/DD/YYYY

6 Date you actually received the like-kind property from other party (month, day, year). See instructions

6 MM/DD/YYYY

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

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

Part II Related Party Exchange Information

8 Name of related party

Relationship to you

Related party's identifying number

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ Yes ☐ No

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

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

11 If one of the exceptions below applies to the disposition, check the applicable box.

a ☐ The disposition was after the death of either of the related parties.b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12311A

Form **8824** (2022)

Form 8824 (2022)

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. **Multi-asset exchanges Y: 7,241****Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15. **N: 23,738**

12	Fair market value (FMV) of other property given up. See instructions	12	813	[801]
13	Adjusted basis of other property given up	13	262	[250]
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	646	[645]
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	6,728	[6,425]
16	FMV of like-kind property you received	16	29,684	[25,646]
17	Add lines 15 and 16	17	29,806	[25,768]
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	30,380	[25,200]
19	Realized gain or (loss). Subtract line 18 from line 17	19	30,814	[25,656]
20	Enter the smaller of line 15 or line 19, but not less than zero	20	6,727	[6,424]
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21	592	[565]
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	6,494	[6,206]
23	Recognized gain. Add lines 21 and 22	23	6,721	[6,417]
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	30,712	[25,571]
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. See instructions	25	30,466	[25,290]

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

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)		-
27	Description of divested property		
28	Description of replacement property		
29	Date divested property was sold (month, day, year)	29	MM/DD/YYYY
30	Sales price of divested property. See instructions	30	
31	Basis of divested property	31	
32	Realized gain. Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date of sale	33	
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions	36	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	
38	Basis of replacement property. Subtract line 37 from line 33	38	

Form **8824** (2022)

Form 8824 (2022)

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. See instructions	12	457,514	
13	Adjusted basis of other property given up	13	223,808	
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	233,706	
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	8,757,086	
16	FMV of like-kind property you received	16	98,708,344	
17	Add lines 15 and 16	17	107,465,431	
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	59,914,591	
19	Realized gain or (loss). Subtract line 18 from line 17	19	48,135,987	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	6,200,156	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21	188,003	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions	22	5,579,173	
23	Recognized gain. Add lines 21 and 22	23	5,767,177	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	42,379,156	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. See instructions	25	62,427,215	

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

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	
27	Description of divested property	
28	Description of replacement property	
29	Date divested property was sold (month, day, year)	29 MM/DD/YYYY
30	Sales price of divested property. See instructions	30
31	Basis of divested property	31
32	Realized gain. Subtract line 31 from line 30	32
33	Cost of replacement property purchased within 60 days after date of sale	33
34	Subtract line 33 from line 30. If zero or less, enter -0-	34
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions	35
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions	36
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37
38	Basis of replacement property. Subtract line 37 from line 33	38

Form **8824** (2022)

Total Form 8825's Filed 2,009,442

Total Form 8825's E-Filed 1,926,096

Form 8825
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► Attach to Form 1065 or Form 1120S.

► Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name		Employer identification number	
1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.		
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days
A			
B			
C	Number of Returns that Reported 1 or more Properties		1,791,872
D			

Rental Real Estate Income		Properties		C	D
2	Gross rents	Lines 2 through 17 are totals for all properties.			1,635,202
Rental Real Estate Expenses					
3	Advertising	3			279,944
4	Auto and travel	4			324,813
5	Cleaning and maintenance	5			807,971
6	Commissions	6			164,045
7	Insurance	7			1,252,260
8	Legal and other professional fees	8			1,396,668
9	Interest (see instructions)	9			1,000,896
10	Repairs	10			1,071,211
11	Taxes	11			1,531,152
12	Utilities	12			1,042,262
13	Wages and salaries	13			175,476
14	Depreciation (see instructions)	14			1,470,424
15	Other (list) ►	15			1,434,364
16	Total expenses for each property. Add lines 3 through 15	16			1,758,861
17	Income or (loss) from each property. Subtract line 16 from line 2	17			1,787,989
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a			1,635,202
b	Total expenses. Add total expenses from line 16, columns A through H	18b			(1,758,861)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19			38,474
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a			328,261
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.				
(1)	Name	(2)	Employer identification number		
	_____		_____		
	_____		_____		
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21			2,005,617

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10136Z

Form 8825 (Rev. 11-2018)

Form **8825**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► Attach to Form 1065 or Form 1120S.
► Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name _____ Employer identification number _____

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A	Total Number of Properties Reported 3,177			
B				
C				
D				

Rental Real Estate Income		Properties				
		A	B	C	D	
2	Gross rents	2				865,334,688
	Rental Real Estate Expenses		Lines 2 through 17 are totals for all properties.			
3	Advertising	3				4,154,263
4	Auto and travel	4				1,581,864
5	Cleaning and maintenance	5				28,048,776
6	Commissions	6				3,318,410
7	Insurance	7				24,715,416
8	Legal and other professional fees	8				52,340,680
9	Interest (see instructions)	9				181,984,086
10	Repairs	10				48,891,838
11	Taxes	11				102,938,419
12	Utilities	12				43,556,664
13	Wages and salaries	13				33,185,432
14	Depreciation (see instructions)	14				258,244,300
15	Other (list) ►	15				105,945,841
16	Total expenses for each property. Add lines 3 through 15	16				888,905,991
17	Income or (loss) from each property. Subtract line 16 from line 2	17				-23,571,303
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a				865,334,688
18b	Total expenses. Add total expenses from line 16, columns A through H	18b				(888,905,991)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19				13,700,099
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a				-57,001,049
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.					
(1)	Name	(2)	Employer identification number			
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21				-66,872,253

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10136Z

Form **8825** (Rev. 11-2018)

Form 8844 (Rev. March 2020) Department of the Treasury Internal Revenue Service	Total Form 8844's Filed 2,922 Total Form 8844's E-Filed 2,879 Empowerment Zone Employment Credit ► Attach to your tax return. ► Go to www.irs.gov/Form8844 for instructions and the latest information.	OMB No. 1545-1444 Attachment Sequence No. 99
Name(s) shown on return		Identifying number
1 Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)		1 568
2 Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages		2 568
3 Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts		3 2,355
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 2,922
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 (Rev. 3-2020)

Form **8844**
(Rev. March 2020)
Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

► Attach to your tax return.

► Go to www.irs.gov/Form8844 for instructions and the latest information.

OMB No. 1545-1444

Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

1	Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)	1	103,476
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages	2	20,695
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	13,264
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	33,959
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** (Rev. 3-2020)

Total Form 8845's Filed 194

Total Form 8845's E-Filed 194

Form **8845**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Indian Employment Credit

OMB No. 1545-0123

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8845 for instructions and the latest information.Attachment
Sequence No. **113**

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	*8
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	0
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	194
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (Rev. 1-2022)

Form 8845 (Rev. January 2022) Department of the Treasury Internal Revenue Service	Indian Employment Credit ► Attach to your tax return. ► Go to www.irs.gov/Form8845 for instructions and the latest information.	OMB No. 1545-0123 Attachment Sequence No. 113																																
Name(s) shown on return		Identifying number																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">1</td> <td style="width: 75%;">Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year</td> <td style="width: 5%; text-align: center;">1</td> <td style="width: 15%; text-align: right;">*1,659</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-</td> <td style="text-align: center;">2</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-</td> <td style="text-align: center;">3</td> <td></td> </tr> <tr> <td style="text-align: center;">4</td> <td>Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages</td> <td style="text-align: center;">4</td> <td></td> </tr> <tr> <td style="text-align: center;">5</td> <td>Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts</td> <td style="text-align: center;">5</td> <td></td> </tr> <tr> <td style="text-align: center;">6</td> <td>Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g</td> <td style="text-align: center;">6</td> <td style="text-align: right;">752</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td> <td style="text-align: center;">7</td> <td></td> </tr> <tr> <td style="text-align: center;">8</td> <td>Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g</td> <td style="text-align: center;">8</td> <td></td> </tr> </table>			1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	*1,659	2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	0	3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3		4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages	4		5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5		6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	752	7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7		8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	
1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	*1,659																															
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For Paperwork Reduction Act Notice, see separate instructions.		Form 8845 (Rev. 1-2022)																																

Cat. No. 16146D

Form 8845 (Rev. 1-2022)

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. Go to www.irs.gov/Form8846 for the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold; text-align: center;">2022</div> Attachment Sequence No. 846
Name(s) shown on return		Identifying number
Total Form 8846's Filed 59,725 Total Form 8846's E-Filed 56,341		

Note: Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer 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	37,595
2 Tips not subject to the credit provisions (see instructions)	2	8,495
3 Creditable tips. Subtract line 2 from line 1	3	
4 Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$147,000, see instructions and check here <input type="checkbox"/>	4	
5 Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	
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	59,626

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2022)

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. Go to www.irs.gov/Form8846 for the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold; text-align: center;">2022</div> Attachment Sequence No. 846
Name(s) shown on return		Identifying number

Note: Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer 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	15,231,002
2 Tips not subject to the credit provisions (see instructions)	2	775,473
3 Creditable tips. Subtract line 2 from line 1	3	
4 Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$147,000, see instructions and check here <input type="checkbox"/>	4	
5 Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	
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	1,610,185

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2022)

TOTAL FORM 8882'S FILED 119

TOTAL FORM 8882'S E-FILED [d]

Form **8882**

(Rev. December 2017)

Department of the Treasury
Internal Revenue Service**Credit for Employer-Provided Childcare
Facilities and Services**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8882 for the latest information.

OMB No. 1545-1809

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

1	Qualified childcare facility expenditures paid or incurred	1	94
2	Enter 25% (0.25) of line 1	2	94
3	Qualified childcare resource and referral expenditures paid or incurred	3	*10
4	Enter 10% (0.10) of line 3	4	*10
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	22
6	Add lines 2, 4, and 5	6	[d]
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	7	119
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8	
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	9	

General Instructions

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

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
 1. Is to be used as part of a qualified childcare facility of the taxpayer,
 2. Is depreciable (or amortizable) property, and
 3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

Qualified childcare resource and referral expenditures are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

Form **8882**
(Rev. December 2017)**Credit for Employer-Provided Childcare
Facilities and Services**

OMB No. 1545-1809

Attachment
Sequence No. **131**Department of the Treasury
Internal Revenue Service► Attach to your tax return.
► Go to www.irs.gov/Form8882 for the latest information.

Name(s) shown on return

Identifying number

1	Qualified childcare facility expenditures paid or incurred	1	24,492		
2	Enter 25% (0.25) of line 1	2		6,123	
3	Qualified childcare resource and referral expenditures paid or incurred	3	*5,949		
4	Enter 10% (0.10) of line 3	4		*595	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5		267	
6	Add lines 2, 4, and 5	6		[d]	
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	7		5,418	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8			
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	9			

General Instructions

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

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
 1. Is to be used as part of a qualified childcare facility of the taxpayer,
 2. Is depreciable (or amortizable) property, and
 3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

Qualified childcare resource and referral expenditures are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

TOTAL FORM 8911's FILED 1,519

TOTAL FORM 8911's E-FILED 1,509

Form **8911**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8911 for instructions and the latest information.Attachment
Sequence No. **151**

Name(s) shown on return

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** **750**

Part II Credit for Business/Investment Use Part of Refueling Property

2 Business/investment use part (see instructions) **2** **843**
3 Section 179 expense deduction (see instructions) **3** ***14**
4 Subtract line 3 from line 2 **4**
5 Multiply line 4 by 30% (0.30) **5**
6 Maximum business/investment use part of credit (see instructions) **6** **1,040**
7 Enter the **smaller** of line 5 or line 6 **7** ***13**
8 Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions) **8** **688**
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** **1,515**

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% (0.30) **11**
12 Maximum personal use part of credit (see instructions) **12**
13 Enter the **smaller** of line 11 or line 12 **13**
14 Regular tax before credits:
• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. }
• 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**
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**
17 Tentative minimum tax (see instructions):
• Individuals. Enter the amount from Form 6251, line 9. }
• Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. } **17**
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**
19 **Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions **19**

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37721Q

Form **8911** (Rev. 1-2022)

Form **8911**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8911 for instructions and the latest information.Attachment
Sequence No. **151**

Name(s) shown on return

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** **282,244**

Part II Credit for Business/Investment Use Part of Refueling Property

2 Business/investment use part (see instructions) **2** **286,467**
3 Section 179 expense deduction (see instructions) **3** ***436**
4 Subtract line 3 from line 2 **4**
5 Multiply line 4 by 30% (0.30) **5**
6 Maximum business/investment use part of credit (see instructions) **6** **46,053**
7 Enter the **smaller** of line 5 or line 6 **7** ***10,884**
8 Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions) **8** **9,079**
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** **38,447**

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% (0.30) **11**
12 Maximum personal use part of credit (see instructions) **12**
13 Enter the **smaller** of line 11 or line 12 **13**
14 Regular tax before credits:
 • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2.
 • 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**
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**
17 Tentative minimum tax (see instructions):
 • Individuals. Enter the amount from Form 6251, line 9.
 • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. } **17**
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**
19 **Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions **19**

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37721Q

Form **8911** (Rev. 1-2022)

Total Form 992's Filed 4,168

Total Form 992's E-Filed 4,143

Form **992**
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

▶ **Attach to the policyholder's tax return. See instructions.**
▶ **Go to www.irs.gov/Form992 for the latest information.**

Attachment
Sequence No. **160**

Name(s) shown on return

Identifying number

Name of policyholder, if different from above

747

Identifying number, if different from above

592

Type of business

2,745

1	Enter the number of employees the policyholder had at the end of the tax year	1	4,100
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	4,018
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	3,876
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	[d]

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

Future Developments

For the latest information about developments related to Form 992 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form992.

General Instructions**Purpose of Form**

Use Form 992 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received.

For more information, see sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, available at www.irs.gov/irb/2009-24_IRB/ar11.html.

Definitions**Employer-owned life insurance contract.**

For purposes of Form 992, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

Policyholder. For purposes of Form 992 and these instructions, a policyholder is an "applicable policyholder" as defined in section 101(j)(3)(B). Generally, a policyholder is the person who owns the employer-owned life insurance contract, and who is (a) engaged in a trade or business that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

Related person. A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b) (1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

Employee. Employee includes an officer, director, or highly compensated employee under section 414(q).

Insured. An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

Notice and consent requirements. To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

1. Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

2. Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.

3. Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

Electronic notification and consent.

The written notification and consent requirement can be met electronically only if the system for electronic notification and consent meets requirements 1 through 3, above. See Q&A-11 in Notice 2009-48 for more information.

Issue date of contract. Generally, the issue date of a life insurance contract is the date on the policy assigned by the insurance company on or after the date of application. For purposes of meeting the notice and consent requirements, the issue date of the employer-owned life insurance contract is the later of (1) the date of application of coverage, (2) the effective date of coverage, or (3) the formal issuance of the contract. See Q&A-4 in Notice 2009-48 for more information.

Form **8925**
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

▶ **Attach to the policyholder's tax return. See instructions.**
▶ **Go to www.irs.gov/Form8925 for the latest information.**

Attachment
Sequence No. **160**

Name(s) shown on return		Identifying number	
Name of policyholder, if different from above		Identifying number, if different from above	
Type of business			
1	Enter the number of employees the policyholder had at the end of the tax year	1	767
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	20
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	40,522,600
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	[d]

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

Future Developments

For the latest information about developments related to Form 8925 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8925.

General Instructions

Purpose of Form

Use Form 8925 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received.

For more information, see sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, available at www.irs.gov/irb/2009-24_IRB/ar11.html.

Definitions

Employer-owned life insurance contract. For purposes of Form 8925, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

Policyholder. For purposes of Form 8925 and these instructions, a policyholder is an "applicable policyholder" as defined in section 101(j)(3)(B). Generally, a policyholder is the person who owns the employer-owned life insurance contract, and who is (a) engaged in a trade or business that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

Related person. A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b) (1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

Employee. Employee includes an officer, director, or highly compensated employee under section 414(q).

Insured. An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

Notice and consent requirements. To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

1. Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

2. Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.

3. Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

Electronic notification and consent.

The written notification and consent requirement can be met electronically only if the system for electronic notification and consent meets requirements 1 through 3, above. See Q&A-11 in Notice 2009-48 for more information.

Issue date of contract. Generally, the issue date of a life insurance contract is the date on the policy assigned by the insurance company on or after the date of application. For purposes of meeting the notice and consent requirements, the issue date of the employer-owned life insurance contract is the later of (1) the date of application of coverage, (2) the effective date of coverage, or (3) the formal issuance of the contract. See Q&A-4 in Notice 2009-48 for more information.

Total Form 8936's Filed 767

Total Form 8936's E-Filed 767

Form 8936
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Qualified Plug-in Electric Drive Motor Vehicle Credit
(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

► Attach to your tax return.
► Go to www.irs.gov/Form8936 for instructions and the latest information.

OMB No. 1545-2137

Attachment
Sequence No. **69**

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		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a		
b Phase-out percentage (see instructions)	4b	%	%
c Tentative credit. Multiply line 4a by line 4b	4c		

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 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to 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% (0.10)	9		
10 Maximum credit per vehicle	10	2,500	2,500
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12		[d]
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13		*14
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		767

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (Rev. 1-2022)

Form **8936**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit
(Including Qualified Two-Wheeled Plug-in Electric Vehicles)

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8936 for instructions and the latest information.

OMB No. 1545-2137

Attachment
Sequence No. **69**

Name(s) shown on return

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		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a		
b Phase-out percentage (see instructions)	4b	%	%
c Tentative credit. Multiply line 4a by line 4b	4c		

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 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to 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% (0.10)	9		
10 Maximum credit per vehicle	10	2,500	2,500
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12		[d]
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13		*989
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		54,995

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (Rev. 1-2022)

Total Form 8990's Filed 194,442

Total Form 8990's E-Filed 189,284

Form **8990**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

OMB No. 1545-0123

Attach to your tax return.

Go to www.irs.gov/Form8990 for instructions and the latest information.

Taxpayer name(s) shown on tax return

Identification number

A If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity _____

Employer identification number, if any _____

Reference ID number _____

B Is the foreign entity a CFC group member? See instructions ☐ **Yes** ☐ **No****C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions ☐ **Yes** ☐ **No****D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete ☐ **Yes** ☐ **No****Part I Computation of Allowable Business Interest Expense***Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).***Section I—Business Interest Expense**

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	78,037	
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	*7	
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	5,616	
4	Floor plan financing interest expense. See instructions	4	2,208	
5	Total business interest expense. Add lines 1 through 4	5		81,882

Section II—Adjusted Taxable Income**Tentative Taxable Income**

6	Tentative taxable income. See instructions	6	191,446
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Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7	17,260	
8	Any business interest expense not from a pass-through entity. See instructions	8	76,223	
9	Amount of any net operating loss deduction under section 172	9	*7	
10	Amount of any qualified business income deduction allowed under section 199A	10	64	
11	Reserved for future use	11		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	64,452	
13	Other additions. See instructions	13	8,739	
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	27,885	
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	0	
16	Total. Add lines 7 through 15	16		141,902

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17	(42,670)	
18	Any business interest income not from a pass-through entity. See instructions	18	(24,338)	
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(57,767)	
20	Other reductions. See instructions	20	(4,957)	
21	Total. Combine lines 17 through 20	21	(104,980)	
22	Adjusted taxable income. Combine lines 6, 16, and 21. See instructions	22		101,515

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 37814C

Form **8990** (Rev. 12-2022)

Form **8990**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.

Go to www.irs.gov/Form8990 for instructions and the latest information.

OMB No. 1545-0123

Taxpayer name(s) shown on tax return

Identification number

A If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity _____

Employer identification number, if any _____

Reference ID number _____

B Is the foreign entity a CFC group member? See instructions ☐ **Yes** ☐ **No**

C Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions ☐ **Yes** ☐ **No**

D Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete ☐ **Yes** ☐ **No**

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	196,987,317	
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	*9,756	
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	3,428,416	
4	Floor plan financing interest expense. See instructions	4	585,310	
5	Total business interest expense. Add lines 1 through 4	5		198,054,116

Section II—Adjusted Taxable Income

Tentative Taxable Income

6	Tentative taxable income. See instructions	6	1,285,113,323
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Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7	73,259,460	
8	Any business interest expense not from a pass-through entity. See instructions	8	191,295,189	
9	Amount of any net operating loss deduction under section 172	9	*61,085	
10	Amount of any qualified business income deduction allowed under section 199A	10	171,579	
11	Reserved for future use	11		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	321,137,746	
13	Other additions. See instructions	13	49,976,201	
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	420,021,606	
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	0	
16	Total. Add lines 7 through 15	16		1,073,299,081

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17	(131,925,803)	
18	Any business interest income not from a pass-through entity. See instructions	18	(165,950,391)	
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(885,663,555)	
20	Other reductions. See instructions	20	(47,434,127)	
21	Total. Combine lines 17 through 20	21	(1,230,994,821)	
22	Adjusted taxable income. Combine lines 6, 16, and 21. See instructions	22		1,446,580,422

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 37814C

Form **8990** (Rev. 12-2022)

Section III—Business Interest Income

23	Current year business interest income. See instructions	23	27,809	
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	13,177	
25	Total. Add lines 23 and 24	25		38,960

Section IV—163(j) Limitation Calculations**Limitation on Business Interest Expense**

26	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions	26	101,547	
27	Business interest income (line 25)	27	38,981	
28	Floor plan financing interest expense (line 4)	28	2,208	
29	Total. Add lines 26, 27, and 28	29		117,964

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions	30		65,206
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Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.) . . .	31		39,335
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Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	Excess business interest expense. Enter amount from line 31	32		39,327
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Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33		34,131
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34		81,397
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35		.83,531
36	Excess taxable income. Multiply line 35 by line 22	36		81,346

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37		26,526
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Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38		0
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39		0
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40		0
41	Excess taxable income. Multiply line 40 by line 22	41		0

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42		0
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Section III—Business Interest Income

23	Current year business interest income. See instructions	23	172,728,324		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	44,477,887		
25	Total. Add lines 23 and 24	25		217,185,412	

Section IV—163(j) Limitation Calculations**Limitation on Business Interest Expense**

26	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions	26	435,945,352		
27	Business interest income (line 25)	27	217,790,806		
28	Floor plan financing interest expense (line 4)	28	585,310		
29	Total. Add lines 26, 27, and 28	29		639,757,365	

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions	30		144,273,888	
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Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31		60,679,066	
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Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	Excess business interest expense. Enter amount from line 31	32		60,644,843	
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Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33	36,333,791		
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	378,284,171		
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35			
36	Excess taxable income. Multiply line 35 by line 22	36		1,249,397,797	

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37		134,069,758	
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Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38		0	
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39		0	
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40		0	
41	Excess taxable income. Multiply line 40 by line 22	41		0	

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42		0	
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Total Form 8994's Filed 330

Total Form 8994's E-Filed 323

Form 8994
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Employer Credit for Paid Family and Medical Leave

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8994 for instructions and the latest information.

OMB No. 1545-2282

Attachment
Sequence No. **994**

Identifying number

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1	174
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	158
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	3	330

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37804G

Form **8994** (Rev. 1-2021)

Form 8994 (Rev. January 2021) Department of the Treasury Internal Revenue Service	Employer Credit for Paid Family and Medical Leave ► Attach to your tax return. ► Go to www.irs.gov/Form8994 for instructions and the latest information.	OMB No. 1545-2282 Attachment Sequence No. 994
Name(s) shown on return		Identifying number

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.
- ☐ **Yes.**
- ☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1 Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1	6,736
2 Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	696
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	3	7,432

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37804G

Form **8994** (Rev. 1-2021)

Total Form 8996's Filed 12,535

Total Form 8996's E-Filed 12,273

Form 8996
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Qualified Opportunity Fund

► Go to www.irs.gov/Form8996 for instructions and the latest information.
► Attach to your tax return. See instructions.

OMB No. 1545-0123

Attachment
Sequence No. **996**

Name

Employer identification number

Part I General Information and Certification

- 1 Type of taxpayer: ☐ Corporation ☐ Partnership
- 2 Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))?
☐ **No. STOP.** Do not file this form with your tax return.
☐ **Yes.** Go to line 3.
- 3 Is this the first period the taxpayer is a QOF?
☐ **Yes.** By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions.
☐ **No.**
- 4 If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF ► _____
- 5 Did any investor dispose of, in part or in whole, their equity interest in the fund?
☐ **Yes.** Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year.
☐ **No.**
- 6 ☒ Do not check this box. Reserved for future use.

Part II Investment Standard Calculation

7	Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	7	11,026
8	Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	8	10,766
9	Divide line 7 by line 8	9	11,891
10	Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the taxpayer's tax year	10	11,227
11	Total assets held by the taxpayer on the last day of the taxpayer's tax year	11	11,170
12	Divide line 10 by line 11	12	12,270

Part III Qualified Opportunity Fund Average and Penalty

13	Add lines 9 and 12	13	12,270
14	Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes"	14	12,270
15	Is line 14 equal to or more than 0.90? <input type="checkbox"/> Yes. Enter -0- on this line and file this form with your tax return. <input type="checkbox"/> No. The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line. See instructions	15	0

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

Cat. No. 37820G

Form **8996** (Rev. 12-2021)

Form **8996**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Qualified Opportunity Fund

► Go to www.irs.gov/Form8996 for instructions and the latest information.
► Attach to your tax return. See instructions.

OMB No. 1545-0123

Attachment
Sequence No. **996**

Name

Employer identification number

Part I General Information and Certification

- 1 Type of taxpayer: ☐ Corporation ☐ Partnership
- 2 Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))?
☐ **No. STOP.** Do not file this form with your tax return.
☐ **Yes.** Go to line 3.
- 3 Is this the first period the taxpayer is a QOF?
☐ **Yes.** By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions.
☐ **No.**
- 4 If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF ► _____
- 5 Did any investor dispose of, in part or in whole, their equity interest in the fund?
☐ **Yes.** Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year.
☐ **No.**
- 6 ☒ Do not check this box. Reserved for future use.

Part II Investment Standard Calculation

7	Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	7	56,989,906
8	Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	8	58,356,276
9	Divide line 7 by line 8	9	
10	Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the taxpayer's tax year	10	58,305,133
11	Total assets held by the taxpayer on the last day of the taxpayer's tax year	11	60,402,955
12	Divide line 10 by line 11	12	

Part III Qualified Opportunity Fund Average and Penalty

13	Add lines 9 and 12	13	
14	Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes"	14	
15	Is line 14 equal to or more than 0.90? <input type="checkbox"/> Yes. Enter -0- on this line and file this form with your tax return. <input type="checkbox"/> No. The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line. See instructions	15	0

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

Cat. No. 37820G

Form **8996** (Rev. 12-2021)

Form 8996 (Rev. 12-2021)

Page 3

Part V QOZ Business Property—Directly Owned or Leased by Taxpayer

Enter every QOZ where QOZ business property directly owned or leased by the taxpayer is located		QOZ business property held directly on last day of the first 6-month period of the tax year		QOZ business property held directly on last day of the tax year	
(a) QOZ No.	(b) Owned Property Value	(c) Leased Property Value	(d) Owned Property Value	(e) Leased Property Value	
[3]					
2,354	*1,141	[d]	*1,304	[d]	
1 If the taxpayer directly owned/leased QOZ business property used in one or more QOZs, see instructions and enter the total QOZ business property value from the separate statement					

Part VI QOZ Stock or Partnership Interests

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every QOZ in which the tangible property of the QOZ business is located and the EIN of that QOZ business		Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the first 6-month period of the tax year	Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the tax year		
(a) QOZ No. (Indicate non-QOZs by 999999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value
[3]							
13,425	13,425	12,253	7,009	1,792	12,265	7,065	1,792
		[3] The counts on this page represent the sum of the number of rows filed rather than the number of forms which have Part V or Part VI completed.					
1 If additional lines are needed, see instructions and enter total QOZ business value held by the taxpayer from Part VII, line 2, columns (c) and (f)							
2 6-month test QOZ property. Add Part V, columns (b) and (c), and Part VI, column (c). Enter the total here and on Part II, line 7							
3 Year-end test QOZ property. Add Part V, columns (d) and (e), and Part VI, column (f). Enter the total here and on Part II, line 10							
4 Type of accounting method used to value the property listed on this form.							

2,845 ☐ Applicable financial statement valuation method.4,637 ☐ Alternative valuation method.

Form 8996 (Rev. 12-2021)

Form 8996 (Rev. 12-2021)

Page 3

Part V QOZ Business Property—Directly Owned or Leased by Taxpayer

Enter every QOZ where QOZ business property directly owned or leased by the taxpayer is located		QOZ business property held directly on last day of the first 6-month period of the tax year		QOZ business property held directly on last day of the tax year	
(a) QOZ No.	(b) Owned Property Value	(c) Leased Property Value	(d) Owned Property Value	(e) Leased Property Value	
	*4,659,418	[d]	*7,481,287	[d]	
1 If the taxpayer directly owned/leased QOZ business property used in one or more QOZs, see instructions and enter the total QOZ business property value from the separate statement					

Part VI QOZ Stock or Partnership Interests

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every QOZ in which the tangible property of the QOZ business is located and the EIN of that QOZ business		Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the first 6-month period of the tax year		Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the tax year	
(a) QOZ No. (indicate non-QOZs by 9999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value
		51,327,539	76,232,405	40,517,810	49,042,901	90,648,938	39,750,686
1 If additional lines are needed, see instructions and enter total QOZ business value held by the taxpayer from Part VII, line 2, columns (c) and (f)							
2 6-month test QOZ property. Add Part V, columns (b) and (c), and Part VI, column (c). Enter the total here and on Part II, line 7							
3 Year-end test QOZ property. Add Part V, columns (d) and (e), and Part VI, column (f). Enter the total here and on Part II, line 10							
4 Type of accounting method used to value the property listed on this form.							
<input type="checkbox"/> Applicable financial statement valuation method.							
<input type="checkbox"/> Alternative valuation method.							

Form 8996 (Rev. 12-2021)

**SCHEDULE K-2
(Form 1065)**Department of the Treasury
Internal Revenue Service

Name of partnership

Number of Schedule K-2's Filed 877,233

Number of Schedule K-2's E-Filed 865,624

Partners' Distributive Share Items—International

OMB No. 1545-0123

2022Attach to Form 1065.
Go to www.irs.gov/Form1065 for instructions and the latest information.

Employer identification number (EIN)

A Is the partnership a withholding foreign partnership?☐ Yes ☐ No If "Yes," enter your WP-EIN: _____**B** Is the partnership (including the home office or any branch) a qualified derivatives dealer?☐ Yes ☐ No If "Yes," enter your QI-EIN: _____**C** Check to indicate the parts of Schedule K-2 that apply.

	Yes	No
1 Does Part I apply? If "Yes," complete and attach Part I	1	
2 Does Part II apply? If "Yes," complete and attach Part II	2	
3 Does Part III apply? If "Yes," complete and attach Part III	3	
4 Does Part IV apply? If "Yes," complete and attach Part IV	4	
5 Does Part V apply? If "Yes," complete and attach Part V	5	
6 Does Part VI apply? If "Yes," complete and attach Part VI	6	

	Yes	No
7 Does Part VII apply? If "Yes," complete and attach Part VII	7	
8 Does Part VIII apply? If "Yes," complete and attach Part VIII	8	
9 Does Part IX apply? If "Yes," complete and attach Part IX	9	
10 Does Part X apply? If "Yes," complete and attach Part X	10	
11 Does Part XI apply? If "Yes," complete and attach Part XI	11	
12 Reserved for future use	12	

Part I Partnership's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> 1. Gain on personal property sale | <input type="checkbox"/> 5. High-taxed income | <input type="checkbox"/> 8. Form 5471 information | <input type="checkbox"/> 11. Dual consolidated loss |
| <input type="checkbox"/> 2. Foreign oil and gas taxes | <input type="checkbox"/> 6. Section 267A disallowed deduction | <input type="checkbox"/> 9. Other forms | <input type="checkbox"/> 12. Reserved for future use |
| <input type="checkbox"/> 3. Splitter arrangements | <input type="checkbox"/> 7. Form 8858 information | <input type="checkbox"/> 10. Partner loan transactions | <input type="checkbox"/> 13. Other international items
(attach description and statement) |
| <input type="checkbox"/> 4. Foreign tax translation | | | |

Part II Foreign Tax Credit Limitation**Section 1—Gross Income**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
1 Sales							
A _____							
B _____							
C _____							
2 Gross income from performance of services							
A _____							
B _____							
C _____							
3 Gross rental real estate income							
A _____							
B _____							
C _____							
4 Other gross rental income							
A _____							
B _____							
C _____							

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 73927C

Schedule K-2 (Form 1065) 2022

**SCHEDULE K-2
(Form 1065)**Department of the Treasury
Internal Revenue Service

Name of partnership

Partners' Distributive Share Items—InternationalAttach to Form 1065.
Go to www.irs.gov/Form1065 for instructions and the latest information.

OMB No. 1545-0123

2022

Employer identification number (EIN)

A Is the partnership a withholding foreign partnership?☐ **Yes** ☐ **No** If "Yes," enter your WP-EIN: _____**B** Is the partnership (including the home office or any branch) a qualified derivatives dealer?☐ **Yes** ☐ **No** If "Yes," enter your QI-EIN: _____**C** Check to indicate the parts of Schedule K-2 that apply.

	Yes	No
1 Does Part I apply? If "Yes," complete and attach Part I		
2 Does Part II apply? If "Yes," complete and attach Part II		
3 Does Part III apply? If "Yes," complete and attach Part III		
4 Does Part IV apply? If "Yes," complete and attach Part IV		
5 Does Part V apply? If "Yes," complete and attach Part V		
6 Does Part VI apply? If "Yes," complete and attach Part VI		

	Yes	No
7 Does Part VII apply? If "Yes," complete and attach Part VII		
8 Does Part VIII apply? If "Yes," complete and attach Part VIII		
9 Does Part IX apply? If "Yes," complete and attach Part IX		
10 Does Part X apply? If "Yes," complete and attach Part X		
11 Does Part XI apply? If "Yes," complete and attach Part XI		
12 Reserved for future use		

Part I Partnership's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> 1. Gain on personal property sale | <input type="checkbox"/> 5. High-taxed income | <input type="checkbox"/> 8. Form 5471 information | <input type="checkbox"/> 11. Dual consolidated loss |
| <input type="checkbox"/> 2. Foreign oil and gas taxes | <input type="checkbox"/> 6. Section 267A disallowed deduction | <input type="checkbox"/> 9. Other forms | <input type="checkbox"/> 12. Reserved for future use |
| <input type="checkbox"/> 3. Splitter arrangements | <input type="checkbox"/> 7. Form 8858 information | <input type="checkbox"/> 10. Partner loan transactions | <input type="checkbox"/> 13. Other international items
(attach description and statement) |
| <input type="checkbox"/> 4. Foreign tax translation | | | |

Part II Foreign Tax Credit Limitation**Section 1—Gross Income**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
1 Sales							
A _____							
B _____							
C _____							
2 Gross income from performance of services							
A _____							
B _____							
C _____							
3 Gross rental real estate income							
A _____							
B _____							
C _____							
4 Other gross rental income							
A _____							
B _____							
C _____							

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 73927C

Schedule K-2 (Form 1065) 2022

Schedule K-2 (Form 1065) 2022

Page **3**

Name of partnership

EIN

Part II Foreign Tax Credit Limitation (continued)**Section 1—Gross Income** (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
15 Net section 1231 gain							
A							
B							
C							
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Section 951(a) inclusions							
A							
B							
C							
20 Other income (see instructions)							
A							
B							
C							
21 Reserved for future use							
A							
B							
C							
22 Reserved for future use							
A							
B							
C							
23 Reserved for future use							
A							
B							
C							
24 Total gross income (combine lines 1 through 23)	701,256	20,472	113,403	33,742	2,735	86,164	753,650
A							
B							
C							

Schedule K-2 (Form 1065) 2022

Schedule K-2 (Form 1065) 2022

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Name of partnership

EIN

Part II Foreign Tax Credit Limitation (continued)**Section 1—Gross Income** (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
15 Net section 1231 gain							
A							
B							
C							
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Section 951(a) inclusions							
A							
B							
C							
20 Other income (see instructions)							
A							
B							
C							
21 Reserved for future use							
A							
B							
C							
22 Reserved for future use							
A							
B							
C							
23 Reserved for future use							
A							
B							
C							
24 Total gross income (combine lines 1 through 23)	8,822,421,560	311,868,106	343,952,212	185,424,853	2,422,125	3,280,353,940	12,961,239,897
A							
B							
C							

Schedule K-2 (Form 1065) 2022

Schedule K-2 (Form 1065) 2022

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Name of partnership

EIN

Part II Foreign Tax Credit Limitation (continued)**Section 2—Deductions (continued)**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
46 Section 986(c) loss							
47 Section 987 loss							
48 Section 988 loss							
49 Other allocable deductions (see instructions)							
50 Other apportioned share of deductions (see instructions)							
51 Reserved for future use							
52 Reserved for future use							
53 Reserved for future use							
54 Total deductions (combine lines 25 through 53)	766,343	18,482	54,804	26,366	678	203,098	811,577
55 Net income (loss) (subtract line 54 from line 24)							

Part III Other Information for Preparation of Form 1116 or 1118**Section 1—R&E Expenses Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Gross receipts by SIC code							
A SIC code: _____							
B SIC code: _____							
C SIC code: _____							
D SIC code: _____							
E SIC code: _____							
F SIC code: _____							
2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
A R&E expense with respect to activity performed in the United States							
(i) SIC code: _____						2A(i)	
(ii) SIC code: _____						2A(ii)	
(iii) SIC code: _____						2A(iii)	
B R&E expense with respect to activity performed outside the United States							
(i) SIC code: _____						2B(i)	
(ii) SIC code: _____						2B(ii)	
(iii) SIC code: _____						2B(iii)	

Schedule K-2 (Form 1065) 2022

Schedule K-2 (Form 1065) 2022

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Name of partnership

EIN

Part II Foreign Tax Credit Limitation (continued)**Section 2—Deductions (continued)**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
46 Section 986(c) loss							
47 Section 987 loss							
48 Section 988 loss							
49 Other allocable deductions (see instructions)							
50 Other apportioned share of deductions (see instructions)							
51 Reserved for future use							
52 Reserved for future use							
53 Reserved for future use							
54 Total deductions (combine lines 25 through 53)	8,160,846,739	274,854,810	132,107,919	117,655,022	1,059,945	2,923,987,935	11,609,318,955
55 Net income (loss) (subtract line 54 from line 24)							

Part III Other Information for Preparation of Form 1116 or 1118**Section 1—R&E Expenses Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Gross receipts by SIC code							
A SIC code: _____							
B SIC code: _____							
C SIC code: _____							
D SIC code: _____							
E SIC code: _____							
F SIC code: _____							
2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
A R&E expense with respect to activity performed in the United States							
(i) SIC code: _____						2A(i)	
(ii) SIC code: _____						2A(ii)	
(iii) SIC code: _____						2A(iii)	
B R&E expense with respect to activity performed outside the United States							
(i) SIC code: _____						2B(i)	
(ii) SIC code: _____						2B(ii)	
(iii) SIC code: _____						2B(iii)	

Schedule K-2 (Form 1065) 2022

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Name of partnership

EIN

Part III Other Information for Preparation of Form 1116 or 1118 (continued)**Section 4—Foreign Taxes** (continued)

	(d) Passive category income			(e) General category income			(f) Other (category code _____)	(g) Total
	U.S.	Foreign	Partner	U.S.	Foreign	Partner		
1								
A								
B								
C								
D								
E								
F								
2								
A								
B								
C								
D								
E								
F								
G								
							**sum of lines 2A-G, column (g)	1,105
3								
A								
B								
C								
4								
5								
6								

Section 5—Other Tax Information

Description	(a) U.S. source	Foreign Source					(g) Sourced by partner	(h) Total
		(b) Section 951A category income	(c) Foreign branch category income	(d) Passive category income	(e) General category income	(f) Other (category code _____) (country code _____)		
1 Section 743(b) positive income adjustment . .								
2 Section 743(b) negative income adjustment . .								
3 Reserved for future use . .								
4 Reserved for future use . .								

Schedule K-2 (Form 1065) 2022

Schedule K-2 (Form 1065) 2022

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Name of partnership

EIN

Part III Other Information for Preparation of Form 1116 or 1118 (continued)**Section 4—Foreign Taxes** (continued)

	(d) Passive category income			(e) General category income			(f) Other (category code _____)	(g) Total
	U.S.	Foreign	Partner	U.S.	Foreign	Partner		
1								
A								
B								
C								
D								
E								
F								
2								
A								
B								
C								
D								
E								
F								
G								
							**sum of lines 2A-G, column (g)	-60,934
3								
A								
B								
C								
4								
5								
6								

Section 5—Other Tax Information

Description	(a) U.S. source	Foreign Source					(g) Sourced by partner	(h) Total
		(b) Section 951A category income	(c) Foreign branch category income	(d) Passive category income	(e) General category income	(f) Other (category code _____) (country code _____)		
1 Section 743(b) positive income adjustment . . .								
2 Section 743(b) negative income adjustment . . .								
3 Reserved for future use . . .								
4 Reserved for future use . . .								

Schedule K-2 (Form 1065) 2022