Statistics of Income

IRS

2011 Partnership Returns Line Item Estimates

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2011 Partnership Returns Line Item Estimates

Department of the Treasury
Internal Revenue Service

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The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

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2011 Partnership Returns Line Item Estimates

The line item estimates in this publication are taken from the Statistics of Income (SOI) 2011 Partnership Returns sample and subject to data limitations that occur in statistical sampling. The 2011 sample is only one of many SOI could have randomly selected using the same design. The estimates are not actual line item counts or money amounts. Below are the coefficients of variation (CV) and the lower and upper bounds of computed 95% confidence intervals for selected variable totals SOI estimated from the 2011 sample.

Coefficients of Variation and 95% Confidence Interval Boundaries for Selected Variables (in $000's)				
Variable	**Sum**	**CV (%)**	**Lower Bound**	**Upper Bound**
Business Receipts	4,445,994,820	0.17	4,431,356,610	4,460,633,031
Cost of Goods Sold	2,731,677,851	0.27	2,717,397,357	2,745,958,345
Depreciation	172,267,579	0.82	169,498,951	175,036,207
Interest Paid	81,231,081	0.87	79,851,602	82,610,561
Interest Income	170,372,178	0.78	167,767,669	172,976,687
Net Income	580,896,723	1.05	568,892,863	592,900,582
Net Rental Real Estate Loss	-94,410,727	2.28	-98,630,882	-90,190,572
Net Rental Real Estate Income	102,623,517	1.87	98,863,746	106,383,289
Number of Partners	24,390	1.74	23,556	25,223
Number of Returns	3,285	0.58	3,248	3,323
Ordinary Business Loss	-272,404,676	1.2	-278,814,211	-265,995,141
Ordinary Business Income	528,156,205	0.61	521,827,160	534,485,250
Other Net Rental Real Estate Loss	-5,063,167	6.2	-5,678,673	-4,447,661
Other Net Rental Real Estate Income	7,207,481	7.03	6,214,654	8,200,308
Portfolio Income Dist to Partners	665,684,115	0.7	656,565,720	674,802,511
Taxes & Licenses	68,872,988	0.63	68,017,052	69,728,924
Total Income Minus Deductions	976,867,707	1.66	945,162,648	1,008,572,766
Total Assets	20,574,459,139	0.13	20,522,881,859	20,626,036,418
Total Deductions	4,531,982,601	0.21	4,512,895,984	4,551,069,218
Total Income	4,787,734,130	0.2	4,768,796,169	4,806,672,092
Total Receipts	6,039,572,210	0.28	6,006,250,234	6,072,894,186
Note: 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. The coefficients of variations (CV) allow for the comparison of variables. The CV is often presented as a percent, the ratio multiplied by 100.				

All money amounts and frequencies were subject to rounding errors. All values on the money amount pages were rounded to the nearest $1,000. Amounts of $500 or more were rounded up to the next thousand. Total amounts between +$500 and -$500 were marked with a [1] to indicate that an amount greater than zero was present.

Whenever a cell frequency was less than 5, the estimate was deleted and marked with a [d] in order to avoid disclosure of information about specific partnerships. An estimate based on fewer than 10 returns, not selected at the 100-percent rate, was indicated by an asterisk (*) and considered statistically unreliable. Researchers typically should use these estimates in combination with other tabulated values due to the small sample size.

Six attachments to the Form 1065 are included in the 2011 study but were not represented in enough quantity in the sample to include in this publication. These forms include the following: Form 8820, Orphan Drug Credit; Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit; Form 8881, Credit for Small Employer Pension Plan Startup Costs; Form 8896, Low Sulfur Diesel Fuel Production Credit; Form 8910, Alternative Motor Vehicle Credit; and Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit.

The data for Form 1065-B, U.S. Return of Income for Electing Large Partnerships, are included in the line item counts and money amounts where equivalent fields existed. They are not broken out separately from the Form 1065 data.

Form **1065** Department of the Treasury Internal Revenue Service

U.S. Return of Partnership Income

FISCAL YEAR CALENDAR YEAR

For calendar year 2011, or tax year beginning 86,999, 2011, ending 3,285,177, 20

▶ See separate instructions.

OMB No. 1545-0099

2011

A Principal business activity 3,285,177	Name of partnership 3,285,177 NUMBER OF PARTNERSHIPS	D Employer identification number 3,285,177
B Principal product or service	Number, street, and room or suite no. If a P.O. box, see the instructions. 2,115,168 NUMBER OF E-FILED RETURNS	E Date business started 3,285,177
C Business code number 3,274,961	City or town, state, and ZIP code 3,285,069 NUMBER OF FORM 1065'S 105 NUMBER OF FORM 1065-B'S	F Total assets (see the instructions) $

Print or type.

G Check applicable boxes: (1) ☐ Initial return 311,380 (2) ☐ Final return 161,482 (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

12,001 (6) ☐ Technical termination - also check (1) or (2)

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ 41,325

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 3,285,177

J Check if Schedules C and M-3 are attached 2,369,114 . . 810,747 . . . . . 261,638 ☐

Caution. *Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.*

Income	1a	Merchant card and third-party payments (including amounts reported on Form(s) 1099-K). For 2011, enter -0-	1a	21,261		
	b	Gross receipts or sales not reported on line 1a (see instructions)	1b	1,239,150		
	c	Total. Add lines 1a and 1b	1c	1,245,690		
	d	Returns and allowances plus any other adjustments to line 1a (see instructions)	1d	113,247		
	e	Subtract line 1d from line 1c	1e	1,245,690		
	2	Cost of goods sold (attach Form 1125-A)	2	656,612		
	3	Gross profit. Subtract line 2 from line 1e			3	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	207,355
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5	96,979
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	106,990
	7	Other income (loss) (attach statement)			7	322,212
	8	**Total income (loss).** Combine lines 3 through 7			8	1,623,008
Deductions (see the instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	475,452
	10	Guaranteed payments to partners			10	273,453
	11	Repairs and maintenance			11	645,208
	12	Bad debts			12	74,758
	13	Rent			13	636,668
	14	Taxes and licenses			14	1,109,342
	15	Interest			15	526,639
	16a	Depreciation (if required, attach Form 4562)	16a	1,071,509		
	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b	300,064	16c	792,769
	17	Depletion **(Do not deduct oil and gas depletion.)**			17	870
	18	Retirement plans, etc.			18	79,293
	19	Employee benefit programs			19	177,957
	20	Other deductions (attach statement)			20	1,611,386
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20			21	1,719,088
	22	**Ordinary business income (loss).** Subtract line 21 from line 8			22	1,919,466

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 general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member manager | Date

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self- employed	PTIN
2,940,164				
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Amounts (in 000's)

Form **1065** Department of the Treasury Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2011, or tax year beginning ________, 2011, ending ________, 20____.

▶ See separate instructions.

OMB No. 1545-0099

2011

A Principal business activity

B Principal product or service

C Business code number

Print or type.

Name of partnership

Number, street, and room or suite no. If a P.O. box, see the instructions.

City or town, state, and ZIP code

D Employer identification number

E Date business started

F Total assets (see the instructions) $ 20,366,289,780

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return (6) ☐ Technical termination - also check (1) or (2)

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 24,390

J Check if Schedules C and M-3 are attached ☐

Caution. *Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.*

Income	1a	Merchant card and third-party payments (including amounts reported on Form(s) 1099-K). For 2011, enter -0-	1a	8,574,035		
	b	Gross receipts or sales not reported on line 1a (see instructions)	1b	4,513,532,127		
	c	Total. Add lines 1a and 1b	1c	4,522,106,162		
	d	Returns and allowances plus any other adjustments to line 1a (see instructions)	1d	67,537,307		
	e	Subtract line 1d from line 1c	1e	4,454,568,856		
	2	Cost of goods sold (attach Form 1125-A)	2	2,731,677,851		
	3	Gross profit. Subtract line 2 from line 1e			3	1,722,891,005
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	32,312,927
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5	2,194,822
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	13,944,457
	7	Other income (loss) (attach statement)			7	198,784,787
	8	**Total income (loss).** Combine lines 3 through 7			8	1,970,127,998
Deductions (see the instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	435,594,782
	10	Guaranteed payments to partners			10	53,519,934
	11	Repairs and maintenance			11	24,873,513
	12	Bad debts			12	14,788,745
	13	Rent			13	80,604,298
	14	Taxes and licenses			14	68,872,988
	15	Interest			15	81,231,081
	16a	Depreciation (if required, attach Form 4562)	16a	229,074,923		
	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b	56,807,344	16c	172,267,579
	17	Depletion **(Do not deduct oil and gas depletion.)**			17	1,258,518
	18	Retirement plans, etc.			18	13,559,083
	19	Employee benefit programs			19	30,139,909
	20	Other deductions (attach statement)			20	737,666,038
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20			21	1,714,376,469
	22	**Ordinary business income (loss).** Subtract line 21 from line 8			22	255,751,530

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 general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member manager ▶ Date

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form **1065** (2011)

Form 1065 (2011) Page **2**

Schedule B **Other Information** TOTAL SCHEDULE B'S FILED 3,285,177 TOTAL SCHEDULE B'S E-FILED 2,115,168

		Yes	No
1	What type of entity is filing this return? Check the applicable box: 585,887 **a** ☐ Domestic general partnership **b** ☐ Domestic limited partnership 394,093 2,111,059 **c** ☐ Domestic limited liability company **d** ☐ Domestic limited liability partnership 147,578 14,836 **e** ☐ Foreign partnership **f** ☐ Other ▶ 9,531		
2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?	Y: 820,753	N: 2,429,827
3	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	Y: 455,281	N: 2,807,669
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	Y: 1,824,536	N: 1,435,160
4	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	Y: 24,788	N: 3,234,603

(i) Name of Corporation	**(ii)** Employer Identification Number (if any)	**(iii)** Country of Incorporation	**(iv)** Percentage Owned in Voting Stock

		Yes	No
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	Y: 102,017	N: 3,122,354

(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

Form **1065** (2011)

Schedule B Other Information

		Yes	No
1	What type of entity is filing this return? Check the applicable box:		
a	☐ Domestic general partnership **b** ☐ Domestic limited partnership		
c	☐ Domestic limited liability company **d** ☐ Domestic limited liability partnership		
e	☐ Foreign partnership **f** ☐ Other ▶		
2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		
3	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		
4	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

		Yes	No
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 this form

		Yes	No
5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	Y:	23,481
		N:	3,163,500
6	Does the partnership satisfy **all four** of the following conditions?		
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.	Y:	1,686,185
d	The partnership is not filing and is not required to file Schedule M-3	N:	1,536,398
	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.		
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)? Y: 2,418	N:	3,232,531
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?	Y:	11,874
		N:	3,113,600
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	Y:	5,346
		N:	3,175,155
10	At any time during calendar year 2011, 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 the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ▶ 19,255	Y:	19,255
		N:	3,232,194
11	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	Y:	203
		N:	3,237,250
12a	Is the partnership making, or had it previously made (and not revoked), a section 754 election? Y: 170,946	N:	3,034,431
	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	Y:	22,078
		N:	3,188,137
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.	Y:	1,272
		N:	3,207,036
13	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) 4,613 ▶ ☐		
14	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:	3,778
		N:	3,105,427
15	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ 4,744		
16	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. ▶ 37,233	Y:	78,044
		N:	3,179,886
17	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 9,373		
18a	Did you make any payments in 2011 that would require you to file Form(s) 1099? See instructions Y: 950,358	N:	2,034,796
b	If "Yes," did you or will you file all required Form(s) 1099? Y: 908,781	N:	478,457
19	Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ 6,844		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶		Identifying number of TMP ▶	
If the TMP is an entity, name of TMP representative ▶		Phone number of TMP ▶	
Address of designated TMP ▶			

Amounts (in 000's)

		Yes	No
5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details		
6	Does the partnership satisfy **all four** of the following conditions?		
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.		
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
10	At any time during calendar year 2011, 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 the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ▶		
11	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		
12a	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.		
13	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) ▶ ☐		
14	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?		
15	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ 20		
16	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. ▶ 579		
17	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 24		
18a	Did you make any payments in 2011 that would require you to file Form(s) 1099? See instructions		
b	If "Yes," did you or will you file all required Form(s) 1099?		
19	Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶ 24		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶		Identifying number of TMP ▶	
If the TMP is an entity, name of TMP representative ▶		Phone number of TMP ▶	
Address of designated TMP ▶			

Form **1065** (2011)

Form 1065 (2011) TOTAL SCHEDULE K'S FILED 3,279,117 TOTAL SCHEDULE K'S E-FILED 2,110,841

		Schedule K — Partners' Distributive Share Items				Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)			1	1,919,466
	2	Net rental real estate income (loss) (attach Form 8825)			2	1,416,572
	3a	Other gross rental income (loss)	3a	61,138		
	b	Expenses from other rental activities (attach statement)	3b	39,492		
	c	Other net rental income (loss). Subtract line 3b from line 3a			3c	65,467
	4	Guaranteed payments			4	311,952
	5	Interest income			5	934,634
	6	Dividends: a Ordinary dividends			6a	257,004
		b Qualified dividends	6b	194,923		
	7	Royalties			7	46,767
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	172,078
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	256,434
	b	Collectibles (28%) gain (loss)	9b	11,401		
	c	Unrecaptured section 1250 gain (attach statement)	9c	77,343		
	10	Net section 1231 gain (loss) (attach Form 4797)			10	242,754
	11	Other income (loss) (see instructions) Type ▶			11	171,359
Deductions	12	Section 179 deduction (attach Form 4562)			12	189,090
	13a	Contributions			13a	372,831
	b	Investment interest expense			13b	126,032
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)	32,325
	d	Other deductions (see instructions) Type ▶			13d	503,980
Self-Employment	14a	Net earnings (loss) from self-employment			14a	1,392,496
	b	Gross farming or fishing income			14b	83,206
	c	Gross nonfarm income			14c	804,035
Credits	15a	Low-income housing credit (section 42(j)(5))			15a	2,186
	b	Low-income housing credit (other)			15b	24,698
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)			15c	1,669
	d	Other rental real estate credits (see instructions) Type ▶			15d	[d]
	e	Other rental credits (see instructions) Type ▶			15e	*26
	f	Other credits (see instructions) Type ▶			15f	79,213
Foreign Transactions	16a	Name of country or U.S. possession ▶				
	b	Gross income from all sources			16b	96,770
	c	Gross income sourced at partner level			16c	47,489
		Foreign gross income sourced at partnership level				
	d	Passive category ▶ 79,978 e General category ▶ 28,525 f Other ▶			16f	5,334
		Deductions allocated and apportioned at partner level				
	g	Interest expense ▶ 41,260 h Other ▶			16h	28,078
		Deductions allocated and apportioned at partnership level to foreign source income				
	i	Passive category ▶ 39,516 j General category ▶ 21,640 k Other ▶			16k	3,412
	l	Total foreign taxes (check one): ▶ Paid ☐ Accrued ☐			16l	111,372
	m	Reduction in taxes available for credit (attach statement)			16m	1,114
	n	Other foreign tax information (attach statement)				
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment			17a	1,153,864
	b	Adjusted gain or loss			17b	117,759
	c	Depletion (other than oil and gas)			17c	6,228
	d	Oil, gas, and geothermal properties—gross income			17d	41,959
	e	Oil, gas, and geothermal properties—deductions			17e	44,134
	f	Other AMT items (attach statement)			17f	75,919
Other Information	18a	Tax-exempt interest income			18a	81,834
	b	Other tax-exempt income			18b	43,379
	c	Nondeductible expenses			18c	912,425
	19a	Distributions of cash and marketable securities			19a	1,307,129
	b	Distributions of other property			19b	56,080
	20a	Investment income			20a	998,685
	b	Investment expenses			20b	217,918
	c	Other items and amounts (attach statement)				

Form 1065 (2011)

Amounts (in 000's)

Schedule K Partners' Distributive Share Items

						Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)			1	255,751,530
	2	Net rental real estate income (loss) (attach Form 8825)			2	8,212,790
	3a	Other gross rental income (loss)	3a	20,143,643		
	b	Expenses from other rental activities (attach statement)	3b	17,999,329		
	c	Other net rental income (loss). Subtract line 3b from line 3a			3c	2,144,314
	4	Guaranteed payments			4	63,514,965
	5	Interest income			5	170,372,178
	6	Dividends: a Ordinary dividends			6a	120,294,486
		b Qualified dividends	6b	65,431,508		
	7	Royalties			7	24,121,426
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	17,666,424
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	333,175,434
	b	Collectibles (28%) gain (loss)	9b	3,729,661		
	c	Unrecaptured section 1250 gain (attach statement)	9c	25,739,636		
	10	Net section 1231 gain (loss) (attach Form 4797)			10	91,402,159
	11	Other income (loss) (see instructions) Type ▶			11	181,151,956
Deductions	12	Section 179 deduction (attach Form 4562)			12	6,812,143
	13a	Contributions			13a	4,323,760
	b	Investment interest expense			13b	66,474,806
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)	55,847,704
	d	Other deductions (see instructions) Type ▶			13d	136,450,285
Self-Employment	14a	Net earnings (loss) from self-employment			14a	143,169,771
	b	Gross farming or fishing income			14b	82,194,164
	c	Gross nonfarm income			14c	418,213,929
Credits	15a	Low-income housing credit (section 42(j)(5))			15a	485,905
	b	Low-income housing credit (other)			15b	15,457,763
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)			15c	2,747,864
	d	Other rental real estate credits (see instructions) Type ▶			15d	[d]
	e	Other rental credits (see instructions) Type ▶			15e	*1
	f	Other credits (see instructions) Type ▶			15f	4,249,975
Foreign Transactions	16a	Name of country or U.S. possession ▶				
	b	Gross income from all sources			16b	2,055,715,364
	c	Gross income sourced at partner level			16c	736,652,870
		Foreign gross income sourced at partnership level				
	d	Passive category ▶ 121,873,172 e General category ▶ 207,597,015 f Other ▶			16f	18,150,059
		Deductions allocated and apportioned at partner level				
	g	Interest expense ▶ 67,506,989 h Other ▶			16h	403,975,096
		Deductions allocated and apportioned at partnership level to foreign source income				
	i	Passive category ▶ 35,007,537 j General category ▶ 134,826,709 k Other ▶			16k	13,090,476
	l	Total foreign taxes (check one): ▶ Paid ☐ Accrued ☐			16l	21,065,719
	m	Reduction in taxes available for credit (attach statement)			16m	42,427
	n	Other foreign tax information (attach statement)				
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment			17a	-2,453,248
	b	Adjusted gain or loss			17b	-1,746,599
	c	Depletion (other than oil and gas)			17c	2,420,310
	d	Oil, gas, and geothermal properties—gross income			17d	72,913,026
	e	Oil, gas, and geothermal properties—deductions			17e	42,990,694
	f	Other AMT items (attach statement)			17f	16,707,130
Other Information	18a	Tax-exempt interest income			18a	5,746,742
	b	Other tax-exempt income			18b	9,642,694
	c	Nondeductible expenses			18c	18,312,338
	19a	Distributions of cash and marketable securities			19a	4,123,218,098
	b	Distributions of other property			19b	167,520,987
	20a	Investment income			20a	320,679,778
	b	Investment expenses			20b	80,599,950
	c	Other items and amounts (attach statement)				

Analysis of Net Income (Loss) TOTAL SCHEDULE L'S FILED 2,480,433 TOTAL SCHEDULE L'S E-FILED 1,676,670

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 16l					1	3,264,446
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
a	General partners	140,485	722,718	77,874	189,162	8,708	80,890
b	Limited partners	230,766	1,449,353	942,866	403,058	40,294	354,856

Schedule L **Balance Sheets per Books**

	Assets	Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1	Cash				2,170,982
2a	Trade notes and accounts receivable			381,986	
b	Less allowance for bad debts	28,237		31,433	
3	Inventories				266,827
4	U.S. government obligations				3,094
5	Tax-exempt securities		7,123		7,625
6	Other current assets (attach statement)				856,955
7a	Loans to partners (or persons related to partners)				38,583
b	Mortgage and real estate loans				35,108
8	Other investments (attach statement)				432,196
9a	Buildings and other depreciable assets			1,711,110	
b	Less accumulated depreciation			1,686,517	
10a	Depletable assets			13,879	
b	Less accumulated depletion			10,523	
11	Land (net of any amortization)				1,019,809
12a	Intangible assets (amortizable only)			778,646	
b	Less accumulated amortization			752,453	
13	Other assets (attach statement)				591,752
14	Total assets				2,452,883
	Liabilities and Capital				
15	Accounts payable				489,116
16	Mortgages, notes, bonds payable in less than 1 year				357,671
17	Other current liabilities (attach statement)				1,082,604
18	All nonrecourse loans				181,678
19a	Loans from partners (or persons related to partners)				119,470
b	Mortgages, notes, bonds payable in 1 year or more				807,676
20	Other liabilities (attach statement)				431,854
21	Partners' capital accounts		2,231,227		2,463,746
22	Total liabilities and capital				2,452,883

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

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	2,338,030	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize): a Tax-exempt interest $	134,447
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):	63,092			
3	Guaranteed payments (other than health insurance)	187,044	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize): a Depreciation $	168,990
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): a Depreciation $ b Travel and entertainment $	778,052	8	Add lines 6 and 7	279,450
5	Add lines 1 through 4	2,338,405	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2,336,865

Schedule M-2 **Analysis of Partners' Capital Accounts**

1	Balance at beginning of year	2,350,897	6	Distributions: a Cash	1,241,408
2	Capital contributed: a Cash	878,099		b Property	54,762
	b Property	90,861	7	Other decreases (itemize):	
3	Net income (loss) per books	2,599,502			146,476
4	Other increases (itemize):	136,448	8	Add lines 6 and 7	1,317,846
5	Add lines 1 through 4	2,598,338	9	Balance at end of year. Subtract line 8 from line 5	2,522,843

TOTAL SCHEDULE M-1'S FILED 2,340,663 TOTAL SCHEDULE M-2'S FILED 2,611,047

TOTAL SCHEDULE M-1'S E-FILED 1,574,409 TOTAL SCHEDULE M-2'S E-FILED 1,759,435

Amounts (in 000's)

Analysis of Net Income (Loss)

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 16l					1	976,867,707
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other
a	General partners	61,890,361	69,645,511	3,609,678	68,010,435	1,559,865	6,781,200
b	Limited partners	178,388,658	112,229,081	111,916,284	201,429,142	57,369,776	88,420,033

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				1,136,045,788
2a	Trade notes and accounts receivable			706,205,640	
b	Less allowance for bad debts	17,783,776		19,595,995	
3	Inventories				285,098,559
4	U.S. government obligations				163,157,351
5	Tax-exempt securities		52,467,523		46,928,950
6	Other current assets (attach statement)				2,382,402,022
7a	Loans to partners (or persons related to partners)				49,500,324
b	Mortgage and real estate loans				95,100,384
8	Other investments (attach statement)				9,349,721,463
9a	Buildings and other depreciable assets			4,983,712,438	
b	Less accumulated depreciation			1,647,115,595	
10a	Depletable assets			212,232,528	
b	Less accumulated depletion			46,256,590	
11	Land (net of any amortization)				922,404,080
12a	Intangible assets (amortizable only)			800,069,987	
b	Less accumulated amortization			170,548,597	
13	Other assets (attach statement)				1,325,396,402
14	Total assets				20,574,459,139
	Liabilities and Capital				
15	Accounts payable				504,493,070
16	Mortgages, notes, bonds payable in less than 1 year				393,589,703
17	Other current liabilities (attach statement)				2,745,714,787
18	All nonrecourse loans				1,212,525,105
19a	Loans from partners (or persons related to partners)				139,111,031
b	Mortgages, notes, bonds payable in 1 year or more				2,559,485,500
20	Other liabilities (attach statement)				1,383,980,355
21	Partners' capital accounts		10,717,812,829		11,635,559,587
22	Total liabilities and capital				20,574,459,139

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

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	116,917,000	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize): a Tax-exempt interest $	11,133,012
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):	6,053,101	7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize): a Depreciation $	12,743,445
3	Guaranteed payments (other than health insurance)	27,107,830	8	Add lines 6 and 7	23,876,458
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): a Depreciation $ b Travel and entertainment $	13,255,774	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	139,457,248
5	Add lines 1 through 4	163,333,705			

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	10,988,557,712	6	Distributions: a Cash	4,269,437,816
2	Capital contributed: a Cash	3,944,112,125		b Property	168,490,406
	b Property	270,995,633	7	Other decreases (itemize):	581,467,696
3	Net income (loss) per books	867,595,193			
4	Other increases (itemize):	599,377,251	8	Add lines 6 and 7	5,019,395,918
5	Add lines 1 through 4	16,670,637,914	9	Balance at end of year. Subtract line 8 from line 5	11,651,241,996

SCHEDULE B-1 (Form 1065)
(December 2009)
Department of the Treasury
Internal Revenue Service

Information on Partners Owning 50% or More of the Partnership

▶ Attach to Form 1065. See instructions on back.

OMB No. 1545-0099

Name of partnership
TOTAL SCHEDULE B1'S FILED 2,143,803 TOTAL SCHEDULE B1'S E-FILED 1,436,777

Employer identification number (EIN)

Part I Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization 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/ 612,075

Part II Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3b)

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
			1/ 3,283,834

For Paperwork Reduction Act Notice, see the Instructions for Form 1065. Cat. No. 49842K **Schedule B-1 (Form 1065) (12-2009)**

1/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

Amounts (in 000's)

SCHEDULE B-1 (Form 1065)
(December 2009)
Department of the Treasury
Internal Revenue Service

Information on Partners Owning 50% or More of the Partnership

► **Attach to Form 1065. See instructions on back.**

OMB No. 1545-0099

Name of partnership

Employer identification number (EIN)

Part I Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization 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

Part II Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3b)

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) (12-2009)**

No money amounts are present on this form

SCHEDULE C (Form 1065)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Additional Information for Schedule M-3 Filers

► Attach to Form 1065. See separate instructions.

OMB No. 1545-0099

Name of partnership

Total Schedule C's Filed 260,525 Total Schedule C's E-Filed 173,319

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?	431	258,209
2	Do the amounts 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 such partnership or its ratio for sharing other items of such partnership?	6,744	251,592
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)?	151	258,414
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)?	549	258,003
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	299	258,251
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?	1,874	256,689

For Paperwork Reduction Act Notice, see the Instructions for Form 1065. Cat. No. 49945S **Schedule C (Form 1065) (Rev. 12-2011)**

Amounts (in 000's)

SCHEDULE C (Form 1065)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Additional Information for Schedule M-3 Filers

► **Attach to Form 1065. See separate instructions.**

OMB No. 1545-0099

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	Do the amounts 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 such partnership or its ratio for sharing other items of such 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. 12-2011)**

No money amounts are present on this form

SCHEDULE D (Form 1065)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1065. ▶ See separate instructions.
▶ Use Schedule D-1 to list additional transactions for lines 1 and 7.

OMB No. 1545-0099

2011

Name of partnership: **Total Schedule D's Filed** 307,646 **Total Schedule D's E-Filed** 186,293

Employer identification number

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

	(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1						
					TOTAL:	126,206

2	Enter short-term capital gain or (loss), if any, from Schedule D-1, line 2	2	12,436
3	Short-term capital gain from installment sales from Form 6252, line 26 or 37	3	5,705
4	Short-term capital gain (loss) from like-kind exchanges from Form 8824	4	[d]
5	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts	5	67,426
6	**Net short-term capital gain or (loss).** Combine lines 1 through 5 in column (f). Enter here and on Form 1065, Schedule K, line 8 or 11	6	177,628

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

	(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7						
					TOTAL:	179,059

8	Enter long-term gain or (loss), if any, from Schedule D-1, line 8	8	13,864
9	Long-term capital gain from installment sales from Form 6252, line 26 or 37	9	13,190
10	Long-term capital gain (loss) from like-kind exchanges from Form 8824	10	*414
11	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts	11	98,406
12	Capital gain distributions	12	64,928
13	**Net long-term capital gain or (loss).** Combine lines 7 through 12 in column (f). Enter here and on Form 1065, Schedule K, line 9a or 11	13	262,684

Amounts (in 000's)

SCHEDULE D (Form 1065)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1065. ▶ See separate instructions.
▶ Use Schedule D-1 to list additional transactions for lines 1 and 7.

OMB No. 1545-0099

2011

Name of partnership | Employer identification number

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

	(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1						
					TOTAL:	16,243,710

2	Enter short-term capital gain or (loss), if any, from Schedule D-1, line 2	2	-131,174
3	Short-term capital gain from installment sales from Form 6252, line 26 or 37	3	940,077
4	Short-term capital gain (loss) from like-kind exchanges from Form 8824	4	[d]
5	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts	5	16,392,071
6	**Net short-term capital gain or (loss).** Combine lines 1 through 5 in column (f). Enter here and on Form 1065, Schedule K, line 8 or 11	6	33,623,366

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

	(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7						
					TOTAL:	170,789,776

8	Enter long-term gain or (loss), if any, from Schedule D-1, line 8	8	3,537,297
9	Long-term capital gain from installment sales from Form 6252, line 26 or 37	9	31,219,441
10	Long-term capital gain (loss) from like-kind exchanges from Form 8824	10	*66,554
11	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts	11	152,644,974
12	Capital gain distributions	12	2,801,046
13	**Net long-term capital gain or (loss).** Combine lines 7 through 12 in column (f). Enter here and on Form 1065, Schedule K, line 9a or 11	13	361,300,307

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074
2011
Attachment Sequence No. 14

Name of proprietor
Total Schedule F's Filed 96,177 **Total Schedule F's E-Filed 70,391**

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), if any

E Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses. ☐ Yes ☐ No
F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see page F-3 of the instructions) ☐ Yes ☐ No
G If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

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

1a	Specified sales of livestock and other resale items (see page F-3)	1a	
b	Sales of livestock and other resale items not reported on line 1a	1b	
c	Total	1c	
d	Cost or other basis of livestock or other items reported on line 1c	1d	
e	Subtract line 1d from line 1c	1e	
2a	Specified sales of products you raised (see page F-3)	2a	
b	Sales of products you raised not reported on line 2a	2b	
3a	Cooperative distributions (Form(s) 1099-PATR) 3a; 3b Taxable amount	3b	
4a	Agricultural program payments (see page F-3) 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 page F-3):		
a	Amount received in 2011 6a; 6b Taxable amount	6b	
c	If election to defer to 2012 is attached, check here ▶ ☐; 6d Amount deferred from 2010	6d	
7a	Specified custom hire (machine work) income (see page F-3)	7a	
b	Custom hire income not reported on line 7a	7b	
8a	Specified other income (see page F-3)	8a	
b	Other income not reported on line 8a (see page F-3)	8b	
9	**Gross income.** Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 ▶	9	92,375

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see page F-4).

10	Car and truck expenses (see instructions). Also attach **Form 4562**		23	Pension and profit-sharing plans	
11	Chemicals		24	Rent or lease (see instructions):	
12	Conservation expenses (see instructions)		24a	Vehicles, machinery, equipment	
13	Custom hire (machine work)		24b	Other (land, animals, etc.)	
14	Depreciation and section 179 expense (see page F-5)	79,685	25	Repairs and maintenance	
15	Employee benefit programs other than on line 23		26	Seeds and plants	
16	Feed		27	Storage and warehousing	
17	Fertilizers and lime		28	Supplies	
18	Freight and trucking		29	Taxes	
19	Gasoline, fuel, and oil		30	Utilities	
20	Insurance (other than health)		31	Veterinary, breeding, and medicine	
21	Interest:		32	Other expenses (specify):	
21a	Mortgage (paid to banks, etc.)	20,511	32a		
21b	Other	39,549	32b		
22	Labor hired (less employment credits)		32c		
			32d		
			32e		
			32f		

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	95,406
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 lines 35 and 36.

35 Did you receive a subsidy in 2011? (see page F-7) ☐ Yes ☐ No
36 Check the box that describes your investment in this activity and see page F-7 for where to report your loss.
a ☐ All investment is at risk. b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11346H **Schedule F (Form 1040) 2011**

Amounts (in 000's)

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074
2011
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), if any

E Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses. ☐ Yes ☐ No
F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see page F-3 of the instructions) ☐ Yes ☐ No
G If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

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

1a	Specified sales of livestock and other resale items (see page F-3)	1a			
b	Sales of livestock and other resale items not reported on line 1a	1b			
c	Total	1c			
d	Cost or other basis of livestock or other items reported on line 1c	1d			
e	Subtract line 1d from line 1c			1e	
2a	Specified sales of products you raised (see page F-3)			2a	
b	Sales of products you raised not reported on line 2a			2b	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b	
4a	Agricultural program payments (see page F-3)	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 page F-3):				
a	Amount received in 2011	6a	6b Taxable amount	6b	
c	If election to defer to 2012 is attached, check here ▶ ☐		6d Amount deferred from 2010	6d	
7a	Specified custom hire (machine work) income (see page F-3)			7a	
b	Custom hire income not reported on line 7a			7b	
8a	Specified other income (see page F-3)			8a	
b	Other income not reported on line 8a (see page F-3)			8b	
9	**Gross income.** Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 ▶			9	90,421,084

Part II **Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses (see page F-4).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans	23	
				24	Rent or lease (see instructions):		
11	Chemicals	11		a	Vehicles, machinery, equipment	24a	
12	Conservation expenses (see instructions)	12		b	Other (land, animals, etc.)	24b	
13	Custom hire (machine work)	13		25	Repairs and maintenance	25	
14	Depreciation and section 179 expense (see page F-5)	14	7,562,465	26	Seeds and plants	26	
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15		28	Supplies	28	
				29	Taxes	29	
16	Feed	16		30	Utilities	30	
17	Fertilizers and lime	17		31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19		a		32a	
20	Insurance (other than health)	20		b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a	956,386	d		32d	
b	Other	21b	1,715,526	e		32e	
22	Labor hired (less employment credits)	22		f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	88,203,781
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 lines 35 and 36.

35 Did you receive a subsidy in 2011? (see page F-7) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see page F-7 for where to report your loss.

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11346H **Schedule F (Form 1040) 2011**

SCHEDULE M-3 (Form 1065)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Certain Partnerships

▶ Attach to Form 1065 or Form 1065-B.
▶ See separate instructions.

OMB No. 1545-0099

2011

Name of partnership
Total Schedule M-3's Filed 260,839 Total Schedule M-3's E- Filed 172,063

Employer identification number

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

135,858 **A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to $10 million or more.

164,851 **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 164,586 .

18,461 **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 18,429 .

117,298 **D** ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent 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
116,325	116,541	115,113
20,275	20,276	20,102

14,889 **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?

641 ☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.

249,466 ☐ **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?

69,185 ☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.

179,629 ☐ **No.** Go to line 1c.

c Did the partnership prepare a non-tax-basis income statement for that period?

77,360 ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.

107,800 ☐ **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 / / 151,300 Ending / / 151,286

3a Has the partnership's income statement been restated for the income statement period on line 2?

122 ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)

146,364 ☐ **No.**

b Has the partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?

1,140 ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)

145,361 ☐ **No.**

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	**4a**	259,091
b	Indicate accounting standard used for line 4a (see instructions): 131,256 **1** ☐ GAAP 1,286 **2** ☐ IFRS 6,612 **3** ☐ 704(b) 67,375 **4** ☐ Tax-basis 10,431 **5** ☐ Other: (Specify) ▶ 10,050		
5a	Net income from nonincludible foreign entities (attach schedule)	**5a**	(780)
b	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	**5b**	683
6a	Net income from nonincludible U.S. entities (attach schedule)	**6a**	(2,743)
b	Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	**6b**	1,899
7a	Net income (loss) of other foreign disregarded entities (attach schedule)	**7a**	100
b	Net income (loss) of other U.S. disregarded entities (attach schedule)	**7b**	197
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	**8**	1,110
9	Adjustment to reconcile income statement period to tax year (attach schedule)	**9**	1,674
10	Other adjustments to reconcile to amount on line 11 (attach schedule)	**10**	2,471
11	**Net income (loss) per income statement of the partnership.** Combine lines 4a through 10	**11**	259,172

Note. Part I, line 11, must equal the amount on Part II, line 26, column (a).

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	241,938	210,587
b	Removed on Part I, line 5	952	928
c	Removed on Part I, line 6	3,094	2,971
d	Included on Part I, line 7	242	206

Amounts (in 000's)

SCHEDULE M-3 (Form 1065)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Certain Partnerships

▶ Attach to Form 1065 or Form 1065-B.
▶ See separate instructions.

OMB No. 1545-0099

2011

Name of partnership

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 24,746,659,576 .

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 5,101,594,683 .

D ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent 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 an explanation and the amount of each item restated.)
☐ **No.**

b Has the partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	891,363,296
b	Indicate accounting standard used for line 4a (see instructions): 1 ☐ GAAP 2 ☐ IFRS 3 ☐ 704(b) 4 ☐ Tax-basis 5 ☐ Other: (Specify) ▶		
5a	Net income from nonincludible foreign entities (attach schedule)	5a	(36,131,458)
b	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b	11,752,965
6a	Net income from nonincludible U.S. entities (attach schedule)	6a	(126,393,302)
b	Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b	19,982,467
7a	Net income (loss) of other foreign disregarded entities (attach schedule)	7a	574,644
b	Net income (loss) of other U.S. disregarded entities (attach schedule)	7b	1,690,690
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8	13,201,978
9	Adjustment to reconcile income statement period to tax year (attach schedule)	9	-4,829,689
10	Other adjustments to reconcile to amount on line 11 (attach schedule)	10	-6,243,839
11	**Net income (loss) per income statement of the partnership.** Combine lines 4a through 10	11	764,956,757

Note. Part I, line 11, must equal the amount on Part II, line 26, column (a).

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	19,165,521,919	7,765,082,430
b Removed on Part I, line 5	401,274,285	93,751,912
c Removed on Part I, line 6	1,251,683,893	506,489,237
d Included on Part I, line 7	54,895,590	37,132,861

For Paperwork Reduction Act Notice, see the Instructions for your return. Cat. No. 39669D **Schedule M-3 (Form 1065) 2011**

Schedule M-3 (Form 1065) 2011 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 schedules for lines 1 through 9)				
1	Income (loss) from equity method foreign corporations	848	626	172	
2	Gross foreign dividends not previously taxed	5,406	2,038	237	5,804
3	Subpart F, QEF, and similar income inclusions		1,973	269	2,171
4	Gross foreign distributions previously taxed	76	58	19	
5	Income (loss) from equity method U.S. corporations	1,158	451	703	
6	U.S. dividends	29,984	6,462	5,083	30,317
7	Income (loss) from U.S. partnerships	67,108	42,158	36,646	75,077
8	Income (loss) from foreign partnerships	11,226	8,337	2,852	12,815
9	Income (loss) from other pass-through entities	3,571	2,579	1,439	4,039
10	Items relating to reportable transactions (attach details)	716	284	30	876
11	Interest income (attach Form 8916-A)	139,869	7,365	15,734	136,707
12	Total accrual to cash adjustment	2,347	3,667	*44	2,456
13	Hedging transactions	1,101	886	51	616
14	Mark-to-market income (loss)	4,379	3,728	195	1,373
15	Cost of goods sold (attach Form 8916-A)	(28,891)	11,976	2,046	(29,028)
16	Sale versus lease (for sellers and/or lessors)	21	29	0	28
17	Section 481(a) adjustments		3,142	106	3,245
18	Unearned/deferred revenue	8,279	14,221	318	11,230
19	Income recognition from long-term contracts	763	607	19	856
20	Original issue discount and other imputed interest	514	533	42	871
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	64,558	58,934	6,519	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		28,370	4,926	32,308
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		15,214	2,518	17,224
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		17,236	1,892	19,029
e	Abandonment losses		1,112	192	1,272
f	Worthless stock losses (attach details)		557	74	630
g	Other gain/loss on disposition of assets other than inventory		17,940	1,679	19,374
22	Other income (loss) items with differences (attach schedule)	52,579	51,636	11,190	37,705
23	**Total income (loss) items.** Combine lines 1 through 22	211,317	118,926	61,699	214,034
24	**Total expense/deduction items.** (from Part III, line 31) (see instructions)	191,080	109,006	84,058	189,232
25	Other items with no differences	226,621			226,623
26	**Reconciliation totals.** Combine lines 23 through 25	257,431	156,329	121,957	258,005

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

Schedule M-3 (Form 1065) 2011

Amounts (in 000's)

Schedule M-3 (Form 1065) 2011 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 schedules for lines 1 through 9)				
1	Income (loss) from equity method foreign corporations	2,262,022	-1,803,785	-308,460	
2	Gross foreign dividends not previously taxed	21,355,222	3,179,479	1,914,690	26,442,630
3	Subpart F, QEF, and similar income inclusions		7,398,056	3,065,642	10,464,872
4	Gross foreign distributions previously taxed	972,144	-692,481	-278,490	
5	Income (loss) from equity method U.S. corporations	6,623,520	-5,733,061	-841,398	
6	U.S. dividends	49,025,756	370,054	-3,777,898	45,632,790
7	Income (loss) from U.S. partnerships	204,783,039	-20,054,310	5,202,327	189,940,533
8	Income (loss) from foreign partnerships	39,261,772	52,604,490	2,195,427	94,049,562
9	Income (loss) from other pass-through entities	18,731,679	2,995,500	-384,051	21,330,115
10	Items relating to reportable transactions (attach details)	-10,188,826	-7,668,126	-1,207,408	-19,064,360
11	Interest income (attach Form 8916-A)	136,857,692	-1,464,273	-4,391,360	130,989,884
12	Total accrual to cash adjustment	19,986,589	-2,033,860	*1,957	17,825,027
13	Hedging transactions	714,485	-280,919	-13,924	419,851
14	Mark-to-market income (loss)	11,579,753	-2,154,321	1,629,408	10,514,610
15	Cost of goods sold (attach Form 8916-A)	(2,830,809,833)	19,060,994	3,067,572	(2,809,105,706)
16	Sale versus lease (for sellers and/or lessors)	1,616,156	1,030,254	0	2,646,410
17	Section 481(a) adjustments		-2,114,688	-6,256	-1,967,341
18	Unearned/deferred revenue	31,380,394	-1,336,322	76,017	30,110,231
19	Income recognition from long-term contracts	37,649,742	517,692	-26,826	38,148,967
20	Original issue discount and other imputed interest	4,920,461	281,573	-13,902	5,188,132
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	292,414,493	-255,579,121	-33,545,346	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		474,376,667	50,335,475	525,109,219
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-281,207,889	-24,545,080	-305,135,113
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		20,313,349	901,385	23,166,675
e	Abandonment losses		-1,396,023	-101,980	-1,498,003
f	Worthless stock losses (attach details)		-3,790,985	-554,376	-4,345,361
g	Other gain/loss on disposition of assets other than inventory		45,846,135	3,054,034	48,739,839
22	Other income (loss) items with differences (attach schedule)	461,896,436	67,470,359	-1,900,873	528,126,130
23	**Total income (loss) items.** Combine lines 1 through 22	-1,499,440,019	107,872,193	-399,643	-1,391,702,681
24	**Total expense/deduction items.** (from Part III, line 31) (see instructions)	-867,461,621	-82,088,585	36,129,363	-913,236,826
25	Other items with no differences	3,123,443,346			3,123,157,727
26	**Reconciliation totals.** Combine lines 23 through 25	763,149,876	25,763,679	35,729,724	824,664,826

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

Schedule M-3 (Form 1065) 2011

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	28,622	3,334	623	29,140
2	State and local deferred income tax expense	520	431	69	82
3	Foreign current income tax expense (other than foreign withholding taxes)	10,468	839	464	10,767
4	Foreign deferred income tax expense	270	219	88	71
5	Equity-based compensation	1,064	898	477	769
6	Meals and entertainment	50,225	475	51,589	50,562
7	Fines and penalties	9,182	367	9,042	499
8	Judgments, damages, awards, and similar costs	142	48	*12	159
9	Guaranteed payments	16,202	1,028	16,716	5,203
10	Pension and profit-sharing	10,432	1,047	199	10,488
11	Other post-retirement benefits	809	243	75	824
12	Deferred compensation	1,657	1,862	56	1,389
13	Charitable contribution of cash and tangible property	27,809	684	1,420	27,738
14	Charitable contribution of intangible property	132	*10	40	140
15	Organizational expenses as per Regulations section 1.709-2(a)	3,847	5,664	260	5,888
16	Syndication expenses as per Regulations section 1.709-2(b)	772	269	548	84
17	Current year acquisition/reorganization investment banking fees	117	67	14	85
18	Current year acquisition/reorganization legal and accounting fees	745	542	60	373
19	Amortization/impairment of goodwill	3,398	5,069	713	6,844
20	Amortization of acquisition, reorganization, and start-up costs	5,778	8,165	299	10,592
21	Other amortization or impairment write-offs	77,326	30,987	1,124	82,851
22	Section 198 environmental remediation costs	43	65	*6	88
23a	Depletion—Oil & Gas	2,146	1,302	1,435	
b	Depletion—Other than Oil & Gas	167	127	71	190
24	Intangible drilling & development costs	2,041	570	*26	2,557
25	Depreciation	131,678	75,987	2,097	134,925
26	Bad debt expense	28,843	17,774	146	25,997
27	Interest expense (attach Form 8916-A)	121,687	13,339	1,281	120,613
28	Purchase versus lease (for purchasers and/or lessees)	90	105	*6	125
29	Research and development costs	415	144	193	639
30	Other expense/deduction items with differences (attach schedule)	67,048	51,086	32,622	54,287
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	191,657	109,041	84,115	189,832

Amounts (in 000's)

Schedule M-3 (Form 1065) 2011 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	2,164,904	37,609	-152,214	2,048,798
2	State and local deferred income tax expense	-19,200	42,752	-6,063	17,489
3	Foreign current income tax expense (other than foreign withholding taxes)	13,229,914	413,872	-630,558	13,013,626
4	Foreign deferred income tax expense	773,573	-647,012	-102,283	24,569
5	Equity-based compensation	5,373,856	-164,252	-1,530,707	3,680,147
6	Meals and entertainment	4,250,793	1,413	-1,871,710	2,417,050
7	Fines and penalties	211,412	1,262	-214,796	23,636
8	Judgments, damages, awards, and similar costs	325,968	178,053	*-16,262	610,750
9	Guaranteed payments	22,677,812	-518,556	-23,057,689	-639,936
10	Pension and profit-sharing	9,232,854	1,982,509	888,960	11,953,437
11	Other post-retirement benefits	1,543,344	-35,320	235,758	1,752,443
12	Deferred compensation	8,910,973	-302,721	-170,248	8,445,991
13	Charitable contribution of cash and tangible property	2,027,043	104,728	169,768	2,300,800
14	Charitable contribution of intangible property	185,828	*8,056	50,420	244,304
15	Organizational expenses as per Regulations section 1.709-2(a)	364,738	-251,476	-27,214	91,232
16	Syndication expenses as per Regulations section 1.709-2(b)	275,278	-46,724	-229,265	-711
17	Current year acquisition/reorganization investment banking fees	222,170	-176,638	-8,245	37,286
18	Current year acquisition/reorganization legal and accounting fees	-491,503	-406,168	1,126,354	247,627
19	Amortization/impairment of goodwill	4,018,704	4,582,993	-89,690	8,506,140
20	Amortization of acquisition, reorganization, and start-up costs	1,615,992	701,260	-24,795	2,299,582
21	Other amortization or impairment write-offs	35,459,125	-3,106,534	-1,232,126	31,164,736
22	Section 198 environmental remediation costs	108,014	-75,801	*5,977	38,191
23a	Depletion—Oil & Gas	6,359,351	-4,670,957	-1,490,074	
b	Depletion—Other than Oil & Gas	580,240	-6,807	846,008	1,402,194
24	Intangible drilling & development costs	18,508,906	17,470,393	*307,357	36,286,656
25	Depreciation	161,815,900	68,050,727	42,590	229,416,928
26	Bad debt expense	14,857,433	-828,366	111,591	14,115,306
27	Interest expense (attach Form 8916-A)	183,774,148	-3,375,596	-2,247,834	178,045,313
28	Purchase versus lease (for purchasers and/or lessees)	26,887	294,888	*837	322,611
29	Research and development costs	3,017,971	1,192,279	31,401	4,242,183
30	Other expense/deduction items with differences (attach schedule)	361,998,273	1,820,117	-5,643,582	357,920,184
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	863,400,703	82,261,912	-34,928,659	910,051,234

Schedule M-3 (Form 1065) 2011

Form **1125-A**
(December 2011)
Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.**

OMB No. 1545-XXXX

Name

TOTAL SCHEDULE A'S FILED 675,867 TOTAL SCHEDULE A'S E-FILED 432,038

Employer identification number

1	Inventory at beginning of year	1	292,355
2	Purchases	2	515,477
3	Cost of labor	3	120,444
4	Additional section 263A costs (attach schedule)	4	23,808
5	Other costs (attach schedule)	5	295,531
6	**Total.** Add lines 1 through 5	6	675,867
7	Inventory at end of year	7	305,902
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)* ☐ Cost
- *(ii)* ☐ Lower of cost or market
- *(iii)* ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 55988R Form **1125-A** (12-2011)

Amounts (in 000's)

Form **1125-A**

(December 2011)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, and 1065-B.**

OMB No. 1545-XXXX

Name | **Employer identification number**

1	Inventory at beginning of year	1	250,076,875
2	Purchases	2	1,976,008,984
3	Cost of labor	3	113,840,087
4	Additional section 263A costs (attach schedule)	4	12,638,235
5	Other costs (attach schedule)	5	644,144,846
6	**Total.** Add lines 1 through 5	6	2,996,709,027
7	Inventory at end of year	7	265,031,176
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) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 55988R Form **1125-A** (12-2011)

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

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

OMB No. 1545-0155
2011
Attachment Sequence No. 174

Name(s) shown on return | Identifying number

TOTAL FORM 3468'S FILED 1,595 TOTAL FORM 3468'S E-FILED 546

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

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

1 Name of lessor
2 Address of lessor
3 Description of property
4 Amount for which you were treated as having acquired the property . . . . ▶ $

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

5	Qualifying advanced coal project credit (see instructions):		
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . $ × 20% (.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ × 15% (.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ × 30% (.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	*15
6	Qualifying gasification project credit (see instructions):		
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . $ × 30% (.30)	6a	
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . . $ 0 × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	0
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . $ 0 × 30% (.30)	7	
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project $ 0 × 50% (.50)	8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	0
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a	10	15

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note.** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . ▶ ☐		
b	Enter the dates on which the 24- or 60-month measuring period begins and ends		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . $		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . . $		
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone . $ 0 × 13% (.13)	11e	
f	Pre-1936 buildings affected by a Midwestern disaster . . $ 0 × 13% (.13)	11f	
g	Other pre-1936 buildings . . . . $ [d] × 10% (.10)	11g	
h	Certified historic structures located in the Gulf Opportunity Zone $ *299 × 26% (.26)	11h	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12276E Form **3468** (2011)

Amounts (in 000's)

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

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

OMB No. 1545-0155
2011
Attachment Sequence No. 174

Name(s) shown on return | Identifying number

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

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

1 Name of lessor
2 Address of lessor
3 Description of property
4 Amount for which you were treated as having acquired the property . . . . ▶ $

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

5	Qualifying advanced coal project credit (see instructions):	
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . $ × 20% (.20) 5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . . $ × 15% (.15) 5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . . $ × 30% (.30) 5c	
d	Total. Add lines 5a, 5b, and 5c . . . 5d	*297
6	Qualifying gasification project credit (see instructions):	
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions . . . . $ × 30% (.30) 6a	
b	Qualified investment in property other than in **a** above placed in service during the tax year . . . . . . $ 0 × 20% (.20) 6b	
c	Total. Add lines 6a and 6b . . . 6c	0
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . $ 0 × 30% (.30) 7	
8	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project $ 0 × 50% (.50) 8	
9	Enter the applicable unused investment credit from cooperatives (see instructions) . . . 9	0
10	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a . . . 10	297

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):	
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note.** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . ▶ ☐	
b	Enter the dates on which the 24- or 60-month measuring period begins ______ and ends ______	
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . $	
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . $	
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:	
e	Pre-1936 buildings located in the Gulf Opportunity Zone . $ 0 × 13% (.13) 11e	
f	Pre-1936 buildings affected by a Midwestern disaster . . $ 0 × 13% (.13) 11f	
g	Other pre-1936 buildings . . . $ [d] × 10% (.10) 11g	
h	Certified historic structures located in the Gulf Opportunity Zone $ *3,454 × 26% (.26) 11h	

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

i	Certified historic structures affected by a Midwestern disaster	$ 0	× 26% (.26)	11i	
j	Other certified historic structures	$ 1,213	× 20% (.20)	11j	
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.				
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)				
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)				
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .			11m	0
12	Energy credit:				
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions)	$	× 10% (.10)	12a	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions)	$	× 30% (.30)	12b	
	Qualified fuel cell property (see instructions):				
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008	$	× 30% (.30)	12c	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶		× $1,000	12d	
e	Enter the lesser of line 12c or line 12d			12e	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008	$	× 30% (.30)	12f	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶		× $3,000	12g	
h	Enter the lesser of line 12f or line 12g			12h	
	Qualified microturbine property (see instructions):				
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005	$	× 10% (.10)	12i	
j	Kilowatt capacity of property on line 12i . . . . ▶		× $200	12j	
k	Enter the lesser of line 12i or line 12j			12k	

Amounts (in 000's)

Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster $ 0 × 26% (.26)	11i		
j	Other certified historic structures . . . . $ 1,498,325 × 20% (.20)	11j		
	For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.			
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .	11m	0	
12	Energy credit:			
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) . . . . $ × 10% (.10)	12a		
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) . . . . $ × 30% (.30)	12b		
	Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 . . . . $ × 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ × $1,000	12d		
e	Enter the lesser of line 12c or line 12d	12e		
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . $ × 30% (.30)	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ × $3,000	12g		
h	Enter the lesser of line 12f or line 12g	12h		
	Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . $ × 10% (.10)	12i		
j	Kilowatt capacity of property on line 12i . . . . ▶ × $200	12j		
k	Enter the lesser of line 12i or line 12j	12k		

Part III Rehabilitation Credit and Energy Credit (continued)

	Combined heat and power system property (see instructions): **Caution.** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.		
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . $ ________ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less . . .	12m	.
n	Multiply line 12l by line 12m . . .	12n	
	Qualified small wind energy property (see instructions):		
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . $ ________ × 30% (.30)	12o	
p	Enter the smaller of line 12o or $4,000 . . .	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . $ ________ × 30% (.30)	12q	
	Geothermal heat pump systems (see instructions):		
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . $ ________ × 10% (.10)	12r	
	Qualified investment credit facility property (see instructions):		
s	Basis of property placed in service during the tax year . . . $ ________ × 30% (.30)	12s	
13	Enter the applicable unused investment credit from cooperatives (see instructions) . . .	13	0
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a . . .	14	412

Amounts (in 000's)

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

	Combined heat and power system property (see instructions): **Caution.** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.		
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . $ ________ × 10% (.10)	12l	
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less . . .	12m	.
n	Multiply line 12l by line 12m . . .	12n	
	Qualified small wind energy property (see instructions):		
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . $ ________ × 30% (.30)	12o	
p	Enter the smaller of line 12o or $4,000 . . .	12p	
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . $ ________ × 30% (.30)	12q	
	Geothermal heat pump systems (see instructions):		
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . $ ________ × 10% (.10)	12r	
	Qualified investment credit facility property (see instructions):		
s	Basis of property placed in service during the tax year . . . $ ________ × 30% (.30)	12s	
13	Enter the applicable unused investment credit from cooperatives (see instructions) . . .	13	0
14	Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a . . .	14	254,574

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172
2011
Attachment Sequence No. 179

Name(s) shown on return: TOTAL FORM 4562'S FILED 1,464,930 | Business or activity to which this form relates: TOTAL FORM 4562'S E-FILED 977,737 | 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	212,940
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	8,877
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	184,295
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	45,973
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 do not enter more than line 11	12	185,757
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	403,652
15	Property subject to section 168(f)(1) election	15	1,109
16	Other depreciation (including ACRS)	16	205,505

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	1,019,595
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 2,011 ▶ ☐		

Section B—Assets Placed in Service During 2011 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		10,842				10,988
b 5-year property		151,555				151,836
c 7-year property		126,040				126,451
d 10-year property		19,682				19,683
e 15-year property		56,313				56,333
f 20-year property		5,331				6,130
g 25-year property		365	25 yrs.		S/L	366
h Residential rental property			27.5 yrs.	MM	S/L	
		141,290	27.5 yrs.	MM	S/L	141,518
i Nonresidential real property			39 yrs.	MM	S/L	
		145,313		MM	S/L	148,482

50-yr basis: [d]
50-yr deduction: [d]

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life		3,770			S/L	3,789
b 12-year		699	12 yrs.		S/L	700
c 40-year		4,018	40 yrs.	MM	S/L	4,025

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	189,005
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	1,335,488
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	495

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form **4562** (2011)

Amounts (in 000's)

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172
2011
Attachment 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	25,973,315
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	227,622

8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	7,272,403
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	1,200,899
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 do not enter more than line 11	12	6,744,007
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	116,902,051
15	Property subject to section 168(f)(1) election	15	848,125
16	Other depreciation (including ACRS)	16	17,125,142

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	153,762,018
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 .0 ▶ ☐		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1,960,547				510,609
b 5-year property		31,643,288	50-yr basis:		[d]	4,496,553
c 7-year property		29,906,121	50-yr deduction:		[d]	3,231,048
d 10-year property		9,220,706				568,377
e 15-year property		32,273,154				1,205,622
f 20-year property		7,237,140				182,297
g 25-year property		17,951	25 yrs.		S/L	517
h Residential rental property			27.5 yrs.	MM	S/L	
		82,244,877	27.5 yrs.	MM	S/L	1,455,727
i Nonresidential real property			39 yrs.	MM	S/L	
		110,223,048		MM	S/L	1,388,005

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life		15,903,766			S/L	775,229
b 12-year		1,018,663	12 yrs.		S/L	35,885
c 40-year		47,363,703	40 yrs.	MM	S/L	542,003

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	2,006,119
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	305,107,288
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	681,012

Form 4562 (2011) Page 2

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						**25**	28,733	
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 (**do not** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a [obscured] than 5% owner or related person? . .												
36 Is another vehicle available for personal [obscured]												

Line 42 Amortization of Costs, by Section

59e-Optional Write-Off	*15
167h-Geological & Geophysical Exp	1,105
169-Pollution Control Facilities	[d]
174-Research and Experimental Procedures	90
178-Cost of Acquiring a Lease	26,916
194-Qualified Forestation and Reforestation Costs	232
195-Business Start-Up Expenditures	12,166
197-Various Intangibles	33,372
171-Taxable Bond Premium	*6
248-Corporate Organizational Exp	3,496
709-Organizational Expenditures	8,400
1400L-Qual. Revitalization/Renewal Exp.	0
Other	77,712

Section C—Question[obscured] [obscured]**nployees**

Answer these questions to determine if you [obscured] [obscured] by employees who **are not** more than 5% owners or related persons ([obscured]

	Yes	No
37 Do you maintain a written policy stat[obscured] [obscured]ommuting, by your employees?		
38 Do you maintain a written policy sta[obscured] [obscured]uting, by your employees? See the instructions for ve[obscured] [obscured]s		
39 Do you treat all use of vehicles by em[obscured]		
40 Do you provide more than five vehic[obscured] [obscured]ees about the use of the vehicles, and retain the inf[obscured]		
41 Do you meet the requirements conce[obscured] [obscured]ns.)		

Note: *If your answer to 37, 38, 39, 40,*

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 2011 tax year (see instructions):					150,859
43 Amortization of costs that began before your 2011 tax year				**43**	372,166
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	450,401

Form **4562** (2011)

Amounts (in 000's)

Form 4562 (2011) Page **2**

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						**25**	972,744	
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 (**do not** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a ı than 5% owner or related person? . .												
36 Is another vehicle available for personal												

Line 42 Amortization of Costs, by Section

59e-Optional Write-Off	*2,125
167h-Geological & Geophysical Exp	50,050
169-Pollution Control Facilities	[d]
174-Research and Experimental Procedures	67,316
178-Cost of Acquiring a Lease	345,537
194-Qualified Forestation and Reforestation Costs	1,157
195-Business Start-Up Expenditures	96,973
197-Various Intangibles	1,421,735
171-Taxable Bond Premium	*801
248-Corporate Organizational Exp	4,040
709-Organizational Expenditures	22,785
1400L-Qual. Revitalization/Renewal Exp.	0
Other	2,140,457

Section C—Question ... **nployees**

Answer these questions to determine if you ... l by employees who **are not** more than 5% owners or related persons (...

	Yes	No
37 Do you maintain a written policy stat ... ommuting, by your employees?		
38 Do you maintain a written policy sta ... uting, by your employees? See the instructions for ve ... s		
39 Do you treat all use of vehicles by em		
40 Do you provide more than five vehic ... ees about the use of the vehicles, and retain the inf		
41 Do you meet the requirements conce ... ns.)		

Note: *If your answer to 37, 38, 39, 40,*

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 2011 tax year (see instructions):					4,153,441
43 Amortization of costs that began before your 2011 tax year				**43**	41,324,633
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	45,478,074

Form **4562** (2011)

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

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

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

OMB No. 1545-0184
2011
Attachment Sequence No. 27

Name(s) shown on return | Identifying number

TOTAL FORM 4797'S FILED 299,719 TOTAL FORM 4797'S E-FILED 210,814

1	Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	22,672

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**	68,324
					loss**	121,344

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	17,016
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	401
6	Gain, if any, from line 32, from other than casualty or theft	6	67,299
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	241,394

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	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	*31

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**	24,278
					loss**	29,973

11	Loss, if any, from line 7	11	(152)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	[d]
13	Gain, if any, from line 31	13	74,996
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	1,057
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	82
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	367
17	Combine lines 10 through 16	17	116,082
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2011)

Amounts (in 000's)

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

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

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

OMB No. 1545-0184

2011

Attachment Sequence No. 27

Name(s) shown on return | Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	19,543,260

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**	56,272,378
					loss**	32,609,600

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	6,953,017
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	262,780
6	Gain, if any, from line 32, from other than casualty or theft	6	47,971,628
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	90,343,717

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	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	*23,308

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**	52,577,374
					loss**	23,564,283

11	Loss, if any, from line 7	11	(14,858)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	[d]
13	Gain, if any, from line 31	13	13,464,311
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-83,420
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	776,416
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	298,936
17	Combine lines 10 through 16	17	43,726,911
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2011)

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ Attach to your tax return.

OMB No. 1545-0219

2011

Attachment Sequence No. 77

Name(s) shown on return

Identifying number

TOTAL FORM 5884'S FILED 7,584 TOTAL FORM 5884'S E-FILED 4,748

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 . $	2,542 × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . $	3,181 × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . . $	550 × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages		2	3,729
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts		3	3,872
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b		4	7,550
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b		6	

General Instructions

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

What's New

• The work opportunity credit is scheduled to expire for employees who begin work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See *www.irs.gov/form5884* for the latest information about this credit.

• Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after 2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.

• The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

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

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

Taxpayers, other than partnerships, S corporations, cooperatives, 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 Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA

Amounts (in 000's)

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ Attach to your tax return.

OMB No. 1545-0219
2011
Attachment
Sequence No. 77

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 . $ 47,428 × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . $ 227,592 × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . $ 11,053 × 50% (.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	108,414
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	27,827
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b	4	136,216
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b	6	

General Instructions

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

What's New

• The work opportunity credit is scheduled to expire for employees who begin work after 2011. Do not report wages paid or incurred to these employees on Form 5884 unless the credit is extended. See *www.irs.gov/form5884* for the latest information about this credit.

• Renewal community designations expired at the end of 2009. Wages paid or incurred for services performed after 2009 by a designated community resident or summer youth employee who lived in a renewal community may no longer qualify for the work opportunity credit unless the designation is extended.

• The carryforwards, carrybacks, and passive activity limitations for this credit are no longer reported on this form; instead, they must be reported on Form 3800, General Business Credit.

Purpose of Form

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

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

Taxpayers, other than partnerships, S corporations, cooperatives, 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 Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA

Form **5884-B**
(December 2010)
Department of the Treasury
Internal Revenue Service

New Hire Retention Credit

▶ Attach to your tax return.
▶ Use Part II to list additional retained workers.

OMB No. 1545-2202
Attachment Sequence No. 64

Name(s) shown on return | Identifying number

TOTAL FORM 5884-B'S FILED 11,440 TOTAL FORM 5884-B'S E-FILED 5,772

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

Part I New Hire Retention Credit for Retained Workers

	Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1	Enter the retained worker's social security number	1			
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3			
4	Multiply line 3 by 80% (.80)	4			
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5			
6	Add lines 3 and 5	6			
7	Multiply line 6 by 6.2% (.062)	7			
8	Maximum credit allowable	8			
9	Enter the **smaller** of line 7 or line 8	9			

10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II	10	8,884
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11	8,355
12	New hire retention credit from partnerships and S corporations (see instructions)	12	2,607
13	**Current year credit.** Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13	11,440

For Paperwork Reduction Act Notice, see instructions. Cat. No. 55035V Form **5884-B** (12-2010)

Amounts (in 000's)

Form **5884-B** (December 2010) Department of the Treasury Internal Revenue Service

New Hire Retention Credit

▶ Attach to your tax return.
▶ Use Part II to list additional retained workers.

OMB No. 1545-2202
Attachment Sequence No. **64**

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

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

Part I New Hire Retention Credit for Retained Workers

	Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1	Enter the retained worker's social security number	1			
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement	2	/ / 2010	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment	3			
4	Multiply line 3 by 80% (.80)	4			
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5			
6	Add lines 3 and 5	6			
7	Multiply line 6 by 6.2% (.062)	7			
8	Maximum credit allowable	8			
9	Enter the **smaller** of line 7 or line 8	9			

10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II	10	78,218
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11	86
12	New hire retention credit from partnerships and S corporations (see instructions)	12	10,834
13	**Current year credit.** Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800)	13	89,644

For Paperwork Reduction Act Notice, see instructions. Cat. No. 55035V Form **5884-B** (12-2010)

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

▶ Attach to your tax return.

OMB No. 1545-0619
2011
Attachment Sequence No. 81

Name(s) shown on return | Identifying number

TOTAL FORM 6765'S FILED 11,777 TOTAL FORM 6765'S E-FILED 8,310

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	[d]		
3	Qualified organization base period amount	3	[d]		
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	1,593		
6	Cost of supplies	6	1,191		
7	Rental or lease costs of computers (see instructions)	7	*9		
8	Enter the applicable percentage of contract research expenses (see instructions)	8	1,279		
9	Total qualified research expenses. Add lines 5 through 8	9	1,754		
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	1,611 %		
11	Enter average annual gross receipts (see instructions)	11	1,114		
12	Multiply line 11 by the percentage on line 10	12	1,053		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	1,739		
14	Multiply line 9 by 50% (.50)	14	1,754		
15	Enter the **smaller** of line 13 or line 14			15	1,739
16	Add lines 1, 4, and 15			16	1,743
17	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached			17	2,014

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	[d]		
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	0
22	Add lines 18 and 21			22	[d]
23	Multiply line 22 by 20% (.20)			23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	1,464		
25	Cost of supplies	25	967		
26	Rental or lease costs of computers (see the line 7 instructions)	26	[d]		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	803		
28	Total qualified research expenses. Add lines 24 through 27	28	1,515		
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	1,099		
30	Divide line 29 by 6.0	30	1,002		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	987		
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)			32	1,483

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13700H Form **6765** (2011)

Amounts (in 000's)

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

▶ Attach to your tax return.

OMB No. 1545-0619
2011
Attachment Sequence No. 81

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	[d]		
3	Qualified organization base period amount	3	[d]		
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	[d]
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	2,114,010		
6	Cost of supplies	6	558,431		
7	Rental or lease costs of computers (see instructions)	7	*1,314		
8	Enter the applicable percentage of contract research expenses (see instructions)	8	412,770		
9	Total qualified research expenses. Add lines 5 through 8	9	3,086,525		
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	%		
11	Enter average annual gross receipts (see instructions)	11	8,245,459,495		
12	Multiply line 11 by the percentage on line 10	12	661,304		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	2,433,415		
14	Multiply line 9 by 50% (.50)	14	1,543,263		
15	Enter the **smaller** of line 13 or line 14			15	1,518,605
16	Add lines 1, 4, and 15			16	1,522,677
17	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached			17	174,250

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	[d]		
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	0
22	Add lines 18 and 21			22	[d]
23	Multiply line 22 by 20% (.20)			23	[d]
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	4,369,104		
25	Cost of supplies	25	1,364,085		
26	Rental or lease costs of computers (see the line 7 instructions)	26	[d]		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	1,159,611		
28	Total qualified research expenses. Add lines 24 through 27	28	6,894,910		
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	16,639,197		
30	Divide line 29 by 6.0	30	2,805,658		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	3,922,096		
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)			32	546,286

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13700H Form **6765** (2011)

Section B—Alternative Simplified Credit (continued)

33	Add lines 23 and 32	**33**	1,491	
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	**34**	1,512	

Section C—Summary

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**	0	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	**36**	3,500	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . .	**37**	8,290	
38	Add lines 36 and 37. Estates and trusts go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on line 1c of Form 3800	**38**	11,720	
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	**39**		
40	Estates and trusts, subtract line 39 from line 38. Report the amount on line 1c of Form 3800 . .	**40**		

Amounts (in 000's)

Section B—Alternative Simplified Credit (continued)

33	Add lines 23 and 32	33	550,823
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	34	304,315

Section C—Summary

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	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	461,457
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	114,591
38	Add lines 36 and 37. Estates and trusts go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on line 1c of Form 3800	38	576,970
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. Report the amount on line 1c of Form 3800	40	

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

2011

Attachment Sequence No. **109**

Name(s) shown on tax return

TOTAL FORM 8824'S FILED 22,064 TOTAL FORM 8824'S E-FILED 18,190

Identifying number

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

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

Y: 1,650
N: 20,414

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number
Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)		

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

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

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

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

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

For Paperwork Reduction Act Notice, see the instructions. Cat. No. 12311A Form **8824** (2011)

Note: Parnerships may file multiple Form 8824's. The frequency numbers of Form 8824 represent the actual number filed rather then the number of partnerships that filed the form with that line. This is a change from the 2010 version of this publication.

Amounts (in 000's)

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

2011

Attachment Sequence No. **109**

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

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up:

2 Description of like-kind property received:

3	Date like-kind property given up was originally acquired (month, day, year)	3	MM/DD/YYYY
4	Date you actually transferred your property to other party (month, day, year)	4	MM/DD/YYYY
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement	5	MM/DD/YYYY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6	MM/DD/YYYY

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

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number
Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)		

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

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

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

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

a ☐ The disposition was after the death of either of the related parties.

b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

For Paperwork Reduction Act Notice, see the instructions. Cat. No. 12311A Form **8824** (2011)

No money amounts are present on this form

Form 8824 (2011) 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: 1,742 N: 20,322

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

12	Fair market value (FMV) of other property given up	12	266		
13	Adjusted basis of other property given up	13	453		
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	424
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)			15	1,651
16	FMV of like-kind property you received			16	19,930
17	Add lines 15 and 16			17	20,174
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	21,041
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	20,833
20	Enter the smaller of line 15 or line 19, but not less than zero			20	1,242
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	166
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)			22	1,106
23	**Recognized gain.** Add lines 21 and 22			23	1,270
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	20,807
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	21,063

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	

Note: Parnerships may file multiple Form 8824's. The frequency numbers of Form 8824 represent the actual number filed rather then the number of partnerships that filed the form with that line. This is a change from the 2010 version of this publication.

Form **8824** (2011)

Amounts (in 000's)

Form 8824 (2011) Page **2**

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

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

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

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

12	Fair market value (FMV) of other property given up	12	726,115		
13	Adjusted basis of other property given up	13	34,677		
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	691,439
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)			15	1,408,502
16	FMV of like-kind property you received			16	15,107,374
17	Add lines 15 and 16			17	16,515,876
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	9,198,798
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	10,132,650
20	Enter the smaller of line 15 or line 19, but not less than zero			20	908,491
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	279,086
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	639,672
23	**Recognized gain.** Add lines 21 and 22			23	918,758
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	9,213,893
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	12,269,709

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** (2011)

Form **8825** (Rev. December 2010) Department of the Treasury Internal Revenue Service

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

▶ See instructions on back.
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name: **Total Form 8825's Filed** 1,422,184 **Total Form 8825's E-Filed** 952,873

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				
B				
C	1,307,503 Count of the Total Number of Properties			
D				

Lines 2 through 17 are a total for all properties.

			Properties A	B	C	D
	Rental Real Estate Income					
2	Gross rents	2				1,195,398
	Rental Real Estate Expenses					
3	Advertising	3				218,632
4	Auto and travel	4				203,553
5	Cleaning and maintenance	5				523,980
6	Commissions	6				129,939
7	Insurance	7				880,702
8	Legal and other professional fees	8				963,297
9	Interest	9				782,207
10	Repairs	10				796,242
11	Taxes	11				978,269
12	Utilities	12				742,974
13	Wages and salaries	13				145,247
14	Depreciation (see instructions)	14				1,113,546
15	Other (list) ▶	15				1,068,113
16	Total expenses for each property. Add lines 3 through 15	16				1,283,405
17	Income or (Loss) from each property. Subtract line 16 from line 2	17				1,279,861

18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	1,195,398
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(1,283,405)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	8,043
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	189,549

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 estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • **Form 1065 or 1120S:** Schedule K, line 2, or • **Form 1065-B:** Part I, line 4	21	1,416,572

Amounts (in 000's)

Form **8825**
(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

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

▶ See instructions on back.
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

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				
B				
C				
D				

Lines 2 through 17 are a total for all properties.

			Properties A	B	C	D
	Rental Real Estate Income					
2	Gross rents	2				459,302,803
	Rental Real Estate Expenses					
3	Advertising	3				2,420,091
4	Auto and travel	4				795,154
5	Cleaning and maintenance	5				16,480,328
6	Commissions	6				1,618,783
7	Insurance	7				10,065,587
8	Legal and other professional fees	8				24,218,907
9	Interest	9				119,236,552
10	Repairs	10				19,826,031
11	Taxes	11				46,762,576
12	Utilities	12				27,673,259
13	Wages and salaries	13				17,019,937
14	Depreciation (see instructions)	14				102,305,054
15	Other (list) ▶	15				52,271,084
16	Total expenses for each property. Add lines 3 through 15	16				440,693,343
17	Income or (Loss) from each property. Subtract line 16 from line 2	17				18,587,811

18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	459,302,803
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(440,693,343)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	183,331
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	-10,580,000
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 estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • **Form 1065 or 1120S:** Schedule K, line 2, or • **Form 1065-B:** Part I, line 4	21	8,212,790

For Paperwork Reduction Act Notice, see back of form. Cat. No. 10136Z Form **8825** (12-2010)

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

► **Attach to your tax return.**

OMB No. 1545-1444

2011

Attachment Sequence No. **99**

Name(s) shown on return: **Total Form 8844's Filed** 3,282 **Total Form 8844's E-Filed** 2,553

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2011 only (see instructions)		
a	Qualified empowerment zone wages . . . . $ 1,189 × 20% (.20)	1a	
b	Skip line 1b (see instructions) . . . . $ × 0% (.00)	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	1,189
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	2,100
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	3,282
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16145S Form **8844** (2011)

Amounts (in 000's)

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

▶ **Attach to your tax return.**

OMB No. 1545-1444

2011

Attachment Sequence No. **99**

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

1	Enter the total qualified wages paid or incurred during **calendar year** 2011 only (see instructions)		
a	Qualified empowerment zone wages . . . . $ 157,630 × 20% (.20)	**1a**	
b	Skip line 1b (see instructions) . . . . $ × 0% (.00)	**1b**	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages . . .	**2**	31,526
3	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . .	**3**	11,350
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**	42,875
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . .	**5**	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 . . .	**6**	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16145S Form **8844** (2011)

Form **8845**

Department of the Treasury
Internal Revenue Service

Indian Employment Credit

▶ **Attach to your tax return.**

OMB No. 1545-1417

2011

Attachment Sequence No. **113**

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

Total Form 8845's Filed 447 **Total Form 8845's E-Filed 226**

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	357	
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	6	
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to 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, line 1g	6	447	
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, line 1g	8		

General Instructions

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

Purpose of Form

Employers of American Indians who are qualified employees use Form 8845 to claim the Indian employment credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and 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 line 1g of Form 3800.

Definitions

Qualified wages means any wages paid or incurred by an employer for services performed by an employee while such employee is a qualified employee (see below). It does not include wages attributable to services rendered during the 1-year period beginning with the day the employee starts work for the employer if any portion of such wages is used in figuring the work opportunity credit on Form 5884. Wages has the same meaning given in section 51.

Qualified employee health insurance costs means any amount paid or incurred by an employer for health insurance coverage for an employee while the employee is a qualified employee. Do not include amounts paid or incurred for health insurance under a salary reduction arrangement.

Qualified employee means, for any tax period, any employee who meets all three of the following tests.

1. The employee is an enrolled member, or the spouse of an enrolled member, of an Indian tribe. Each tribe determines who qualifies for enrollment and what documentation, if any, is issued as proof of enrollment status. Examples of appropriate documentation will vary from one tribe to another and may include a tribal membership card, Certified Degree of Indian Blood (CDIB) card, or letter from the tribe or tribal enrollment office. Employers should retain a copy of the proof of enrollment status provided by the employee.

2. Substantially all the services performed by the employee for the employer are performed within an Indian reservation (defined on page 2).

3. The employee's principal residence while performing such services is on or near the reservation where the services are performed.

However, the employee shall be treated as a qualified employee for any tax year only if more than 50% of the wages paid or incurred by the employer to the employee during the tax year are for services performed in the employer's trade or business. Each member of a controlled group must meet this requirement independently. Also, see the instructions for lines 1 and 2.

The following are not qualified employees.

- Any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, the employer.
- If the employer is a corporation, any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, an individual who owns (or is considered to own under section 267(c)) more than 50% in value of the outstanding stock of the corporation.
- If the employer is an estate or trust, any individual who is a grantor, beneficiary, or fiduciary of the estate or trust (or a dependent, as described in section 152(d)(2)(H), of that individual), or any individual who is a relative, as described in sections 152(d)(2)(A) through 152(d)(2)(G), of the grantor, beneficiary, or fiduciary of the estate or trust.
- If the employer is other than a corporation, estate, or trust, any individual who owns directly or indirectly more than 50% of the capital and profits interest, including constructive ownership, in the entity.
- If the employer is a corporation, any person who owns (or is considered to own under section 318) more than 5% of the outstanding or voting stock of the employer or, if not a corporate employer, more than 5% of the capital or profits interest in the employer.
- Any individual who performs services involving the conduct of Class I, II, or III gaming, as defined in section 4 of the Indian Gaming Regulatory Act, and any individual performing any services in a building housing such gaming activity.

Indian tribe means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in, or established under, the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. See the Federal Register dated October 1, 2010 (75 FR 60810), for the most recent listing of federally recognized Indian tribes.

Amounts (in 000's)

Form **8845**

Department of the Treasury
Internal Revenue Service

Indian Employment Credit

▶ **Attach to your tax return.**

OMB No. 1545-1417

2011

Attachment Sequence No. **113**

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

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	64,296
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	386
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (.20). See instructions for the adjustment you must make to 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, line 1g	6	13,419
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, line 1g	8	

General Instructions

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

Purpose of Form

Employers of American Indians who are qualified employees use Form 8845 to claim the Indian employment credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and 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 line 1g of Form 3800.

Definitions

Qualified wages means any wages paid or incurred by an employer for services performed by an employee while such employee is a qualified employee (see below). It does not include wages attributable to services rendered during the 1-year period beginning with the day the employee starts work for the employer if any portion of such wages is used in figuring the work opportunity credit on Form 5884. Wages has the same meaning given in section 51.

Qualified employee health insurance costs means any amount paid or incurred by an employer for health insurance coverage for an employee while the employee is a qualified employee. Do not include amounts paid or incurred for health insurance under a salary reduction arrangement.

Qualified employee means, for any tax period, any employee who meets all three of the following tests.

1. The employee is an enrolled member, or the spouse of an enrolled member, of an Indian tribe. Each tribe determines who qualifies for enrollment and what documentation, if any, is issued as proof of enrollment status. Examples of appropriate documentation will vary from one tribe to another and may include a tribal membership card, Certified Degree of Indian Blood (CDIB) card, or letter from the tribe or tribal enrollment office. Employers should retain a copy of the proof of enrollment status provided by the employee.

2. Substantially all the services performed by the employee for the employer are performed within an Indian reservation (defined on page 2).

3. The employee's principal residence while performing such services is on or near the reservation where the services are performed.

However, the employee shall be treated as a qualified employee for any tax year only if more than 50% of the wages paid or incurred by the employer to the employee during the tax year are for services performed in the employer's trade or business. Each member of a controlled group must meet this requirement independently. Also, see the instructions for lines 1 and 2.

The following are not qualified employees.

- Any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, the employer.
- If the employer is a corporation, any individual who bears any of the relationships described in sections 152(d)(2)(A) through 152(d)(2)(G) to, or is a dependent described in section 152(d)(2)(H) of, an individual who owns (or is considered to own under section 267(c)) more than 50% in value of the outstanding stock of the corporation.
- If the employer is an estate or trust, any individual who is a grantor, beneficiary, or fiduciary of the estate or trust (or a dependent, as described in section 152(d)(2)(H), of that individual), or any individual who is a relative, as described in sections 152(d)(2)(A) through 152(d)(2)(G), of the grantor, beneficiary, or fiduciary of the estate or trust.
- If the employer is other than a corporation, estate, or trust, any individual who owns directly or indirectly more than 50% of the capital and profits interest, including constructive ownership, in the entity.
- If the employer is a corporation, any person who owns (or is considered to own under section 318) more than 5% of the outstanding or voting stock of the employer or, if not a corporate employer, more than 5% of the capital or profits interest in the employer.
- Any individual who performs services involving the conduct of Class I, II, or III gaming, as defined in section 4 of the Indian Gaming Regulatory Act, and any individual performing any services in a building housing such gaming activity.

Indian tribe means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional or village corporation, as defined in, or established under, the Alaska Native Claims Settlement Act, that is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. See the Federal Register dated October 1, 2010 (75 FR 60810), for the most recent listing of federally recognized Indian tribes.

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ **Information on Form 8846 and its instructions is available at *www.irs.gov/form8846*.**

OMB No. 1545-1414

2011

Attachment Sequence No. **98**

Name(s) shown on return

Total Form 8846's Filed 22,097 **Total Form 8846's E-Filed 14,680**

Identifying number

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	15,723
2	Tips not subject to the credit provisions (see instructions)	2	8,036
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $106,800, see instructions and check here ▶ ☐	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, line 4f	6	22,097

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16148Z Form **8846** (2011)

Amounts (in 000's)

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ **Information on Form 8846 and its instructions is available at *www.irs.gov/form8846*.**

OMB No. 1545-1414

2011

Attachment Sequence No. **98**

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

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

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	4,512,545
2	Tips not subject to the credit provisions (see instructions)	2	511,292
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded $106,800, see instructions and check here ▶ ☐	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, line 4f	6	379,287

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16148Z Form **8846** (2011)

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ Attach to your tax return.

OMB No. 1545-1924
2011
Attachment Sequence No. **141**

Name(s) shown on return | Identifying number

TOTAL FORM 8864'S FILED 97 TOTAL FORM 8864'S E-FILED 66

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

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1			5
2	Agri-biodiesel	2			0
3	Renewable diesel	3			0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4			0
5	Agri-biodiesel included in a biodiesel mixture	5			0
6	Renewable diesel included in a renewable diesel mixture	6			0
7	Qualified agri-biodiesel production	7			43
8	Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)			8	48
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	49
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnership and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1l			10	97
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1l			12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2011. Do not report this fuel on Form 8864 unless the credit is extended. See *www.irs.gov/form8864* for the latest information about this credit.

Purpose of Form

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

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

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

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

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

Amounts (in 000's)

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ Attach to your tax return.

OMB No. 1545-1924
2011
Attachment Sequence No. 141

Name(s) shown on return | Identifying number

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

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1			660
2	Agri-biodiesel	2			0
3	Renewable diesel	3			0
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4			0
5	Agri-biodiesel included in a biodiesel mixture	5			0
6	Renewable diesel included in a renewable diesel mixture	6			0
7	Qualified agri-biodiesel production	7			13,753
8	Add lines 1 through 7. Include this amount in your income for 2011 (see instructions)			8	14,412
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	93
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnership and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1l			10	14,505
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1l			12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit is scheduled to expire for fuel sold or used after 2011. Do not report this fuel on Form 8864 unless the credit is extended. See *www.irs.gov/form8864* for the latest information about this credit.

Purpose of Form

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

• Biodiesel credit,

• Renewable diesel credit,

• Biodiesel mixture credit,

• Renewable diesel mixture credit, and

• Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a statement with the following information.

• Certificate identification number.

• Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.

• Total gallons claimed on Schedule 3 (Form 8849).

• Total gallons claimed on Schedule C (Form 720).

• Total gallons claimed on Form 4136.

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

Form **8874**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

New Markets Credit

▶ Attach to your tax return.

OMB No. 1545-1804

Attachment Sequence No. **127**

Name(s) shown on return

TOTAL FORM 8874'S FILED 280 TOTAL FORM 8874'S E-FILED 258

Identifying number

	(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1					%	
					%	
					%	
					%	
					%	
					%	138 (Total)

2	New markets credit from partnerships and S corporations	2	142
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 1l of the 2006 Form 3800)	3	280

Cat. No. 31663N

Amounts (in 000's)

Form **8874**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

New Markets Credit

► **Attach to your tax return.**

OMB No. 1545-1804

Attachment Sequence No. **127**

Name(s) shown on return

Identifying number

	(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1					%	
					%	
					%	
					%	
					%	
					%	223,043 (Total)

2	New markets credit from partnerships and S corporations	2	16,909
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 1l of the 2006 Form 3800)	3	239,952

Cat. No. 31663N

Form **8882** (Rev. December 2006) Department of the Treasury Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

► **Attach to your tax return.**

OMB No. 1545-1809

Attachment Sequence No. **131**

Name(s) shown on return: **TOTAL FORM 8882'S FILED 746 TOTAL FORM 8882'S E-FILED 57**

Identifying number

1	Qualified childcare facility expenditures paid or incurred (see instructions)	1	57		
2	Enter 25% (.25) of line 1			2	57
3	Qualified childcare resource and referral expenditures paid or incurred	3	10		
4	Enter 10% (.10) of line 3			4	10
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)			5	682
6	Add lines 2, 4, and 5			6	746
7	Enter the **smaller** of line 6 or **$150,000.** Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)			7	746
8	Amount allocated to beneficiaries of the estate or trust (see instructions)			8	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)			9	

Amounts (in 000's)

Form **8882** (Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

▶ **Attach to your tax return.**

OMB No. 1545-1809
Attachment Sequence No. **131**

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

1	Qualified childcare facility expenditures paid or incurred (see instructions)	**1** 18,797	
2	Enter 25% (.25) of line 1	**2**	4,699
3	Qualified childcare resource and referral expenditures paid or incurred	**3** 2,273	
4	Enter 10% (.10) of line 3	**4**	227
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions)	**5**	179
6	Add lines 2, 4, and 5	**6**	5,106
7	Enter the **smaller** of line 6 or **$150,000.** Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)	**7**	4,008
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	**8**	
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)	**9**	

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

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. 143

Name(s) as shown on return: TOTAL FORM 8903'S FILED 10,178 TOTAL FORM 8903'S E-FILED 7,406

Identifying number

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

			(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)	1		9,501
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		5,621
3	Enter deductions and losses allocable to DPGR (see instructions)	3		5,070
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4		3,124
5	Add lines 2 through 4	5		9,469
6	Subtract line 5 from line 1	6		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7		1,991
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	192	
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b		7,447

11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11	139
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12	139
13	Enter 9% of line 12	13	138
14a	Enter the smaller of line 10a or line 12 — 14a: 0		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	0
15	Subtract line 14b from line 13	15	138
16	Form W-2 wages (see instructions)	16	6,057
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	1,134
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20	
21	Form W-2 wage limitation. Enter 50% of line 20	21	
22	Enter the smaller of line 15 or line 21	22	149
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	209
24	Expanded affiliated group allocation (see instructions)	24	0
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25	348

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2010)

Amounts (in 000's)

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

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143**

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

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

			(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)	1		88,772,421
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		56,142,353
3	Enter deductions and losses allocable to DPGR (see instructions)	3		16,612,463
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	4		8,246,189
5	Add lines 2 through 4	5		81,158,297
6	Subtract line 5 from line 1	6		
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)	7		172,396
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10	8		
9	Amount allocated to beneficiaries of the estate or trust (see instructions)	9		
10a	**Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here	10a	585,778	
b	**Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22	10b		8,962,857

11	Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)	11	210,554
12	Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22	12	201,681
13	Enter 9% of line 12	13	17,727
14a	Enter the smaller of line 10a or line 12	14a	0
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	0
15	Subtract line 14b from line 13	15	17,727
16	Form W-2 wages (see instructions)	16	8,607,193
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	592,866
18	Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20	18	
19	Amount allocated to beneficiaries of the estate or trust (see instructions)	19	
20	Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18	20	
21	Form W-2 wage limitation. Enter 50% of line 20	21	
22	Enter the smaller of line 15 or line 21.	22	26,927
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	1,049
24	Expanded affiliated group allocation (see instructions)	24	0
25	**Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return	25	12,748

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37712F Form **8903** (Rev. 12-2010)

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ **Attach to your tax return.**

OMB No. 1545-1981

2011

Attachment Sequence No. **151**

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

TOTAL FORM 8911'S FILED 685 **TOTAL FORM 8911'S E-FILED 282**

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	58

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

2	Business/investment use part (see instructions)	2	62
3	Section 179 expense deduction (see instructions)	3	0
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	156
7	Enter the **smaller** of line 5 or line 6	7	60
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations	8	624
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	685

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the **smaller** of line 11 or line 12	13	
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit — 15a		
b	Personal credits from Form 1040 or 1040NR (see instructions) — 15b		
c	Non-business qualified electric vehicle credit from Form 8834, line 30 — 15c		
d	Add lines 15a through 15c	15d	
16	Net regular tax. Subtract line 15d from line 14. If zero or less, 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 33. • 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 Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37721Q Form **8911** (2011)

Amounts (in 000's)

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ Attach to your tax return.

OMB No. 1545-1981
2011
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	6,071

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

2	Business/investment use part (see instructions)	2	6,110
3	Section 179 expense deduction (see instructions)	3	0
4	Subtract line 3 from line 2	4	
5	Multiply line 4 by 30% (.30)	5	
6	Maximum business/investment use part of credit (see instructions)	6	5,153
7	Enter the **smaller** of line 5 or line 6.	7	749
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations	8	156
9	**Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1s	9	909

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the **smaller** of line 11 or line 12	13	
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42). • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Personal credits from Form 1040 or 1040NR (see instructions)	15b	
c	Non-business qualified electric vehicle credit from Form 8834, line 30	15c	
d	Add lines 15a through 15c	15d	
16	Net regular tax. Subtract line 15d from line 14. If zero or less, 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 33. • 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 Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 37721Q Form **8911** (2011)

Form **8925**
(December 2009)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

▶ **Attach to the policyholder's tax return—See instructions.**

OMB No. 1545-2089

Attachment Sequence No. **160**

Name(s) shown on return
Total Form 8925's Filed 2,933 **Total Form 8925's E-Filed** 2,655

Identifying number

Name of policyholder, if different from above
39

Identifying number, if different from above
74

Type of business
2,822

1	Enter the number of employees the policyholder had at the end of the tax year	**1**	2,914
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 *Section 1035 exchanges* below for an exception	**2**	2,908
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**	2,718
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? . . . . 2,892 ☐ **Yes** *26 ☐ **No**		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	**4b**	24

Cat. No. 37737A

Amounts (in 000's)

Form **8925**
(December 2009)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

► **Attach to the policyholder's tax return—See instructions.**

OMB No. 1545-2089

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**	205
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 *Section 1035 exchanges* below for an exception	**2**	10
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**	24,948,581
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? ☐ **Yes** ☐ **No**		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	**4b**	95

Cat. No. 37737A

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ **Information about Form 8941 and its instructions is available at *www.irs.gov/form8941*.**
▶ **Attach to your tax return.**

OMB No. 1545-2198
2011
Attachment Sequence No. **63**

Name(s) shown on return			Identifying number
Total Form 8941's Filed	16,897	Total Form 8941's E-Filed	12,501

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	**1**	14,544
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	**2**	14,917
3	Average annual wages you paid for the tax year (see instructions). If you entered $50,000 or more, skip lines 4 through 11 and enter -0- on line 12	**3**	14,913
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	**4**	14,838
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	**5**	14,838
6	Enter the **smaller** of line 4 or line 5	**6**	14,838
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	**7**	14,838
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	**8**	14,838
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	**9**	14,824
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	**10**	*10
11	Subtract line 10 from line 4. If zero or less, enter -0-	**11**	14,838
12	Enter the **smaller** of line 9 or line 11	**12**	14,824
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	**13**	13,577
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	**14**	13,340
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**15**	1,920
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	**16**	16,744
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**17**	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	**18**	
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	**19**	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	**20**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37757S Form **8941** (2011)

Amounts (in 000's)

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ Information about Form 8941 and its instructions is available at *www.irs.gov/form8941*.
▶ Attach to your tax return.

OMB No. 1545-2198

2011

Attachment Sequence No. **63**

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

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	125,396
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	81,663
3	Average annual wages you paid for the tax year (see instructions). If you entered $50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	609,414
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	261,029
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	336,914
6	Enter the **smaller** of line 4 or line 5	6	235,699
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	82,492
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	76,157
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	34,884
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	*59
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	260,970
12	Enter the **smaller** of line 9 or line 11	12	34,884
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	65,679
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	48,073
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	1,807
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	36,691
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	20	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37757S Form **8941** (2011)

Electronic version available at http://www.irs.gov/uac/SOI-Tax-Stats-Partnership-Returns-Line-Item-Estimates-Publication-5035