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Internal Revenue Service

2012 Corporation Income Tax Returns Line Item Estimates

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This report contains estimates of frequencies of taxpayer entries and estimates of monetary amounts recorded on the applicable lines of the forms and schedules filed as part of corporation tax returns as shown in the 2012 Statistics of Income (SOI) Complete Report.

The estimates of counts and monetary amounts on 1120 Series forms are categorized by the return types included in the SOI statistical sample. Return types included in the SOI sample are:

Form 1120
Form 1120-F
Form 1120-L
Form 1120-PC
Form 1120-REIT
Form 1120-RIC
Form 1120-S

Estimates of counts and monetary amounts for attached forms and schedules for 1120 Series tax returns are categorized by the form or schedule and are inclusive across all return types to which they were attached unless specifically noted on the form. For example, estimates for Form 1120 Schedule D are inclusive across all 1120 return types included in the sample except 1120S, because Schedule D exists as a separate form for 1120S returns.

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2012 Corporation Line Item Counts – Table of Contents

This publication was prepared by Kyle Mudry: Economist, Heather Parisi: Economist, and Brian Whitley: Information Technology Specialist, SOI Corporation Statistics Branch.

Description of the Sample and Limitations of the Data

This section describes the sample design, sample selection, data capture, data cleaning, and data completion processes for the Statistics of Income (SOI) 2012 Corporation Statistics Program. It also presents the techniques used to produce estimates of the total number of corporations and associated variables as well as an assessment of the data limitations, including sampling and nonsampling errors.

Background

From Tax Years (TY) 1916 through 1950, SOI extracted data from each corporate return filed. Beginning with TY 1951, however, SOI introduced stratified probability sampling. Since that time, the sample size has generally decreased while the corporate tax return population has increased. For example, for 1951, the sample accounted for 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. For 2012, the sample accounted for about 1.86 percent of the total population of just under 6.28 million returns. This population count differs from the estimated population count cited elsewhere in this publication because the sampling frame includes out-of-scope and duplicate returns.

For 1951, SOI stratified the sample by size of total assets and industry. However, from 1952 through 1967, SOI stratified the sample by a measure of size only. The size was measured by either business volume (1953–1958) or total assets (1952 and 1959–1967). Since 1968, SOI has stratified returns by both total assets and, for Forms 1120 and 1120S, a measure of income [1].

Target Population

The target population consists of all returns of active corporations organized for profit that are required to file one of the 1120 forms included in this study.

Survey Population

The survey population includes corporate tax returns filed with one of the 1120 forms selected for the study and posted to the IRS Business Master File (BMF). Excluded are amended returns and returns for which the tax liabilities changed because of a tax audit. Figure E gives the number of corporate returns by form type that were subject to sampling during Tax Years 2009 through 2012.

Bertrand Überall, Richard Collins, and Elliot Mountjoy were responsible for the sample design and estimation of the SOI 2012 Corporation Program under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Corporation Statistics Branch.

Figure E. Population Counts by Corporate Form Type, Tax Years 2009–2012

Form type	Tax year			
	2009	2010	2011	2012
1120	1,927,971	1,867,941	1,835,482	1,800,426
1120S	4,332,077	4,336,365	4,367,077	4,409,276
1120-L	825	748	700	657
1120-PC	8,104	8,572	9,237	10,218
1120-RIC	13,106	13,385	14,193	15,612
1120-REIT	1,672	1,798	1,928	2,168
1120-F	30,295	32,414	35,149	38,065
Total	**6,314,050**	**6,261,223**	**6,263,766**	**6,276,422**

Sample Design

The current design is a probability sample stratified by: form type and either by 1) size of total assets alone or 2) size of total assets and a measure of income. Form 1120 returns are stratified by size of total assets and size of “proceeds,” which is the measure of income for this form. Size of proceeds is defined as the larger of the absolute value of net income (or deficit) or the absolute value of “cash flow,” which is the sum of net income, several depreciation amounts, and depletion. Form 1120S is stratified by size of total assets and size of ordinary income. SOI stratified all other 1120 forms (1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT) by size of total assets only.

SOI began the design process with projected population totals derived from IRS administrative workload estimates, adjusted according to the distribution by population strata from several previous survey years. Using projected population totals by sample strata, SOI carried out an optimal allocation based on stratum standard errors to assign sample sizes to each stratum such that the overall targeted sample size was approximately 116,000 returns for 2012, an increase over the 2011 target because of sampling rate changes for Form 1120. Mathematical statisticians selected a Bernoulli sample independently from each stratum, with sampling rates ranging from 0.25 percent to 100 percent. Figure F shows the stratum boundaries, sampling rates, frame population, and sample counts from the BMF for each type of 1120. This table also shows the population and sample counts after adjustments for missing returns, outliers, and weight trimming. The total realized sample for 2012, including inactive and noneligible corporations, is 116,532 returns.

Sample Selection

The IRS Cincinnati and Ogden Submission Processing Centers initially process all corporate returns to determine tax liability before transmitting the data daily to the IRS Business Master File (BMF). After error correction, these returns are said to "post" to the BMF, which serves as the SOI sampling frame. SOI selects the sample on a weekly basis.

Sample selection for TY 2012 occurred over the 24-month period July 2012 through June 2014. SOI requires a 24-month sampling period for two reasons. First, just under 10 percent of all corporations use noncalendar-year accounting periods. To capture these returns, the 2012 statistics include all corporations filing returns with accounting periods ending between July 2012 and June 2013. Second, many corporations, including some of the largest corporations, request 6-month filing extensions. This combination of noncalendar-year accounting periods and filing extensions means that the last TY 2012 returns the IRS received had accounting periods ending in June 2013 and, therefore, had to be filed by October 2013. However, taking into account the 6-month extension, these returns could have been filed as late as March 2014 and still be considered timely. To account for the normal processing time, the sample selection process remained open for the 2012 study until the end of June 2014. However, SOI added a few very large returns for TY 2012 to the sample as late as August 2014.

Each tax return in the survey population is assigned to a stratum and subject to sampling. Each filing corporation has a unique Employer Identification Number (EIN). An integer function of the EIN, called the Transformed Taxpayer Identification Number (TTIN), is computed. The number formed by the last four digits of the TTIN is a pseudo-random number. A return for which this pseudo-random number is less than the sampling rate multiplied by 10,000 is selected for the sample.

The algorithm for generating the TTIN does not change from year to year. Therefore, corporations selected for the sample in any given year may be selected the following year, providing the corporation files a return using the same EIN and it falls into a stratum with the same or higher sampling rate. If the corporation falls into a stratum with a lower rate, the probability of selection will be the ratio of the second year sampling rate to the first year sampling rate. If the corporation files with a new EIN, the probability of selection will be independent from the prior-year selection [2].

Data Capture

Data processing for SOI begins with information already extracted for IRS administrative purposes; over 100 items available from the BMF system are checked and corrected as necessary. SOI extracts some 1,630 additional data items from the corporate tax returns during processing. This data-capture process can take as little as 15 minutes for a small, single-entity corporation filing Form 1120, or up to several weeks for a large, consolidated corporation filing several hundred attachments and schedules with the return. The process is further complicated by several factors:

- Over 1,630 separate data items may be extracted from any given tax return. This often requires constructing totals from various other items elsewhere on the return.
- Each 1120 form type has a different layout with different types of schedules and attachments, making data extraction less than uniform for the various forms.
- There is no legal requirement for a corporation to meet its tax return filing requirements by filling in, line by line, the entire U.S. tax return form. Therefore, many corporate taxpayers report financial details using schedules of their own design or using commercial tax-preparation software packages.
- There is no single accepted method of corporate tax accounting in the United States, but rather, several accepted "guidelines," which can vary by geographic location. SOI staff attempt to standardize these differences during data abstraction and editing.
- Different companies may report the same data item, such as other current liabilities, on different lines of the tax form. SOI staff also attempt to standardize these differences.

To help staff overcome these complexities and differences in taxpayer reporting, for each tax year, SOI prepares detailed instructions for the editing units at the IRS Submission Processing Centers. For TY 2012, these instructions consisted of almost 1,000 pages, covering standard and straightforward procedures and instructions for addressing data exceptions.

Data Cleaning

SOI staff enter data directly into the database from the corporate tax returns selected for the sample. In this context, the term "editing" refers to the combined interactive processes of data extraction, consistency testing, and error resolution. SOI runs over 860 tests to check for inconsistencies, such as:

- Impossible conditions, such as incorrect tax data for a particular form type;
- Internal inconsistencies, such as items not adding to totals;
- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations; and
- Improper sample class codes, such as when a return has $100 million in total assets, but was selected as though it had $1 million because the last two digits of the total assets were keyed in as cents.

Figure F. Corporation Returns: Number Filed, Number in Sample, and Sampling Rates, by Selection Class

Sample class number	Description of sample selection classes: Size of total assets	Description of sample selection classes: Size of proceeds*	Sampling rates (%)	Number of returns: BMF counts: Population	Number of returns: BMF counts: Sample	Number of returns: After adjustments**: Population	Number of returns: After adjustments**: Sample
	All Returns, Total			**6,276,422**	**116,532**	**6,276,425**	**116,437**
	Form 1120, Total ***			**1,795,437**	**54,314**	**1,795,441**	**54,275**
1	Under $50,000	Under $25,000	0.40	762,886	3,094	762,886	3,089
2	$50,000–$100,000	$25,000–$50,000	0.40	193,505	795	193,505	795
3	$100,000–$250,000	$50,000–$100,000	0.40	255,356	1,011	255,356	1,010
4	$250,000–$500,000	$100,000–$250,000	1.09	191,694	2,076	191,694	2,072
5	$500,000–$1,000,000	$250,000–$500,000	1.81	143,412	2,581	143,411	2,577
6	$1,000,000–$2,500,000	$500,000–$1,000,000	3.48	117,413	4,074	117,413	4,071
7	$2,500,000–$5,000,000	$1,000,000–$1,500,000	5.94	48,253	2,790	48,253	2,786
8	$5,000,000–$10,000,000	$1,500,000–$2,500,000	15.00	30,015	4,597	30,015	4,592
9	$10,000,000–$25,000,000	$2,500,000–$5,000,000	35.00	22,079	7,789	22,079	7,787
10	$25,000,000–$50,000,000	$5,000,000–$10,000,000	50.00	10,624	5,307	10,624	5,305
11	$50,000,000–$100,000,000	$10,000,000–$15,000,000	100.00	6,450	6,450	6,455	6,444
12	$100,000,000–$250,000,000	$15,000,000 or more	100.00	6,955	6,955	6,954	6,951
13	$250,000,000–$500,000,000		100.00	2,835	2,835	2,834	2,834
14	$500,000,000 or more		100.00	3,960	3,960	3,962	3,962
	Form 1120S, Total ***			**4,408,117**	**35,097**	**4,408,117**	**35,072**
15	Under $50,000	Under $25,000	0.25	1,676,097	4,031	1,676,097	4,025
16	$50,000–$100,000	$25,000–$50,000	0.25	653,125	1,636	653,125	1,636
17	$100,000–$250,000	$50,000–$100,000	0.25	765,206	1,940	765,206	1,938
18	$250,000–$500,000	$100,000–$250,000	0.31	570,446	1,765	570,446	1,765
19	$500,000–$1,000,000	$250,000–$500,000	0.56	324,942	1,785	324,942	1,782
20	$1,000,000–$2,500,000	$500,000–$1,000,000	0.99	225,720	2,174	225,720	2,173
21	$2,500,000–$5,000,000	$1,000,000–$1,500,000	1.56	86,807	1,300	86,807	1,299
22	$5,000,000–$10,000,000	$1,500,000–$2,500,000	2.52	52,143	1,295	52,143	1,292
23	$10,000,000–$25,000,000	$2,500,000–$5,000,000	20.00	33,398	6,614	33,398	6,613
24	$25,000,000–$50,000,000	$5,000,000–$10,000,000	30.00	10,944	3,268	10,944	3,267
25	$50,000,000–$100,000,000	$10,000,000–$15,000,000	100.00	4,533	4,533	4,534	4,530
26	$100,000,000–$250,000,000	$15,000,000 or more	100.00	3,483	3,483	3,483	3,480
27	$250,000,000 or more		100.00	1,273	1,273	1,272	1,272
	Form 1120-L, Total			**490**	**278**	**490**	**278**
28	Under $10,000,000		43.00	339	127	339	127
29	$10,000,000–$50,000,000		100.00	88	88	88	88
30	$50,000,000–$250,000,000		100.00	31	31	31	31
31	$250,000,000 or more		100.00	32	32	32	32
	Form 1120-F, Total			**37,967**	**5,828**	**37,967**	**5,821**
32	Under $10,000,000		13.00	35,706	4,590	35,706	4,584
33	$10,000,000–$50,000,000		13.00	1,177	154	1,177	154
34	$50,000,000–$250,000,000		100.00	607	607	607	606
35	$250,000,000 or more		100.00	477	477	477	477
	Form 1120-PC, Total			**9,801**	**2,039**	**9,801**	**2,029**
36	Under $2,500,000		10.00	7,266	695	7,266	693
37	$2,500,000–$10,000,000		25.00	1,603	412	1,603	407
38	$10,000,000–$50,000,000		100.00	713	713	713	712
39	$50,000,000–$250,000,000		100.00	208	208	208	206
40	$250,000,000 or more		100.00	11	11	11	11
	Form 1120-REIT, Total			**2,150**	**1,797**	**2,150**	**1,794**
41	Under $10,000,000		25.00	464	111	461	107
42	$10,000,000–$50,000,000		100.00	495	495	494	493
43	$50,000,000–$250,000,000		100.00	611	611	611	610
44	$250,000,000 or more		100.00	580	580	584	584
	Form 1120-RIC, Total			**15,597**	**10,316**	**15,597**	**10,313**
45	Under $10,000,000		15.00	3,415	509	3,412	504
46	$10,000,000–$50,000,000		30.00	3,306	931	3,304	929
47	$50,000,000–$100,000,000		100.00	1,310	1,310	1,307	1,306
48	$100,000,000–$250,000,000		100.00	1,966	1,966	1,959	1,959
49	$250,000,000–$500,000,000		100.00	1,632	1,632	1,635	1,635
50	$500,000,000 or more		100.00	3,968	3,968	3,980	3,980
51	**Special Studies (All Form Types)**		**100.00**	**6,863**	**6,863**	**6,862**	**6,855†**

* Proceeds is defined as the larger of absolute value of net income (deficit) or absolute value of cash flow (net income + depreciation + depletion).
** Includes adjustments for missing returns, undercoverage, outliers, and weight trimming.
*** Returns were classified according to either size of total assets or size of proceeds, whichever corresponded to the higher sample class.
Example: A Form 1120 return with total assets of $750,000 and proceeds of $75,000 is in sample class 5 (based on total assets), rather than in sample class 3 (based on proceeds).
†The adjusted sample count is lower than the adjusted population count due to returns unavailable for processing.

Data Completion

In addition to the tests mentioned above, SOI addresses missing data items and identifies returns to be excluded from the tabulations. The data completion process focuses on these issues.

Beginning with the TY 2012 sample, the criteria for imputing balance sheets for returns with incomplete balance sheets changed significantly. Now, only the largest returns with incomplete balance sheets are subject to SOI's balance sheet imputation procedure. As a result, the number of returns with imputed balance sheets will be negligible, and SOI will perform imputation on an ad hoc basis only.

SOI uses various methods to impute data for some certainty returns unavailable for editing, depending on the information available at the time the return needs to be completed for the sample. These corporations are identified from the previous year's sample using a combination of assets and receipts. Additional corporations may be identified to ensure industry coverage. SOI uses data filed electronically for those corporate returns selected for the sample, but unavailable for statistical processing. For TY 2012, there were 33 returns that met these criteria. For some returns not selected for the sample, if the current tax return was not located and no other current tax data were available, then SOI used data from the previous year's return, with adjustments for tax law changes, if needed. There are no returns derived from prior-year returns in the Tax Year 2012 data.

The data completion process also includes identifying returns not eligible for the sample as the BMF may have duplicate and other out-of-scope returns. These returns include those filed by nonprofit corporations, returns having neither current income nor deductions, and prior-year tax returns. Additionally, amended or tentative returns, nonresident foreign corporations having no effectively connected income with a trade or business located in the United States, fraudulent returns, and returns filed by tax-exempt corporations are not eligible for the sample. Figure G displays the number of inactive sampled returns excluded from the tabulations, as well as the percentages of the total sample size they represent for 2009 through 2012.

Figure G. Number of Inactive Sampled Returns for Tax Years 2009–2012

Type of inactive return	Tax year			
	2009	2010	2011	2012
No income or deductions	1,360	1,608	1,959	1,986
Other*	5,145	4,686	4,236	4,447
Total	6,505	6,294	6,195	6,433
Percent of sample	5.95	5.80	5.60	5.52

*Includes duplicate returns (returns that appear more than once in the sample) and prior-year returns.

Figure H provides estimates of the number of active corporations by form type for 2009 through 2012. For Forms 1120-L and 1120-PC, these estimates may differ from the population counts in Figure E due to changes made during the data capture and data cleaning processes.

Figure H. Estimated Number of Active Returns for Tax Years 2009–2012

Form type	Tax year			
	2009	2010	2011	2012
1120	1,694,869	1,649,285	1,624,888	1,591,973
1120S	4,094,562	4,127,554	4,158,572	4,205,452
1120-L	866	796	752	713
1120-PC	7,890	8,244	8,822	9,461
1120-RIC	13,043	13,256	14,120	15,484
1120-REIT	1,635	1,766	1,894	2,146
1120-F*	11,680	12,824	14,077	15,592
Total	**5,824,545**	**5,813,725**	**5,823,126**	**5,840,821**

*Foreign Insurance Companies file on Forms 1120-L and 1120-PC, but are counted in Form 1120-F Tables 10 and 11.
NOTE: Detail may not add to total due to rounding.

Estimation

SOI bases the estimates of the total number of corporations and associated variables produced in this report on weighted sample data using either a one-step or two-step process, depending on the form type filed. Under the one-step process, SOI assigns a weight for the return, which is the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, weight trimming, and any other necessary adjustments. SOI used these weights, referred to as the "national weights," to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT, as well as Form 1120 and 1120S returns that were sampled with certainty.

The two-step process is used to improve the estimates by industry for returns filed on either Form 1120 or 1120S that are not selected in self-representing strata. The first stage of the two-step process is to assign an initial weight for the return as described above. The second stage involves post-stratification by industry and sample selection class. SOI uses a bounded raking ratio estimation approach to determine the final weights because certain post-stratification cells may have small sample sizes [3]. SOI used these final weights to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

Data Limitations and Measures of Variability

SOI uses several extensive quality review processes to improve data quality. This starts at the sample selection stage with weekly monitoring to ensure the proper number of returns is selected, especially in the certainty strata.

These processes continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the sample year (2012) and prior-year (2011) data. SOI designed each processing stage to ensure data integrity.

Sampling Error

Since the TY 2012 estimates are based on a sample, they may differ from population aggregates resulting from a complete census of all corporate income tax returns. The TY 2012 sample is one of many possible samples that could have been selected under the same sample design. Estimates derived from one possible sample could differ from those derived from another and also from the population aggregates. The deviation of a sample estimate from the average of all possible similarly selected samples is called the sampling error.

The standard error (SE), a measure of the average magnitude of the sampling errors over all possible samples, can be estimated from the realized sample. The estimated standard error is usually expressed as a percentage of the value being estimated. This is called the estimated coefficient of variation (CV) of the estimate, and it can be used to assess the reliability of an estimate. The smaller the CV, the more reliable the estimate is deemed to be.

SOI calculates the estimated coefficient of variation of an estimate by dividing the estimated standard error by the estimate itself and taking the absolute value of this ratio. Table 1 shows the estimated coefficients of variation by industrial groupings for the estimated number of returns, as well as selected money amounts. Figure I shows estimated coefficients of variation for the number of returns, by asset size and sector. Table 4 provides the corresponding estimates.

The estimated coefficient of variation, CV(X), can be used to construct confidence intervals for the estimate X. The estimated standard error, which is required for the confidence interval, must first be calculated. For example, the estimated number of companies in the manufacturing sector with net income and the corresponding estimated coefficient of variation can be found in Table 1 and used to calculate the estimated standard error:

$$\begin{aligned} SE(X) &= X \bullet CV(X) \\ &= 156{,}777 \text{ x } 3.51/100 \\ &= 5{,}503 \end{aligned}$$

A 95-percent confidence interval for the estimated number of returns in manufacturing is constructed as follows:

$$\begin{aligned} X \pm 2 \bullet SE(X) &= 156{,}777 \pm (2 \text{ x } 5{,}503) \\ &= 156{,}777 \pm 11{,}006 \end{aligned}$$

The interval estimate is 145,771 returns to 167,783 returns. This means that if all possible samples were selected under the same general conditions and sample design, and if an estimate and its estimated standard error were calculated from each sample, then approximately 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the average estimate derived from all possible samples. Thus, for a particular sample, it can be said with 95-percent confidence that the average estimate from all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

Nonsampling Error

In addition to sampling error, nonsampling error can also affect the estimates. Nonsampling errors can be classified into two groups: random errors, whose effects may cancel out, and systematic errors, whose effects tend to remain somewhat fixed and result in bias.

Nonsampling errors include coverage errors, nonresponse errors, processing errors, or response errors. The inability to obtain information for all sampled returns, differing interpretations of tax concepts or taxpayer instructions, inability to provide accurate information at the time of filing (data are collected before auditing), and inability to obtain all tax schedules and attachments may cause these errors. These errors may also be caused by data recording or coding errors, data collecting or cleaning errors, estimation errors, and failure to represent all population units.

Coverage Errors: Coverage errors in the SOI corporation data can result from the difference between the time frame for sampling and the actual time needed for filing and processing the returns. Since many of the largest corporations receive extensions to their filing periods, they may file their returns after sample selection has ended for that tax year. However, any of the largest returns found are added into the file until the final file is produced.

Coverage problems within industrial groupings in the SOI Corporation study result from the way consolidated returns may be filed. The Internal Revenue Code permits a parent corporation to file a single return, which includes the combined financial data of the parent and all its subsidiaries. These data are not separated into the different industries but are entered into the industry with the largest receipts. Thus, there is undercoverage of financial data within certain industries and overcoverage in others. Coverage problems within industries present a limitation on any analysis of the sample results.

Nonresponse Errors: There are two types of nonresponse errors: unit and item. Unit nonresponse occurs when

Figure I. Coefficients of Variation (CVs) for Number of Returns, by Asset Size and Sector, for Tax Year 2012

Sector	All asset sizes	Size of total assets: Zero assets	$1 under $ 500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000
	(1)	(2)	(3)	(4)	(5)
All industries [1]	**0.18**	**1.51**	**0.47**	**1.12**	**0.59**
Agriculture, forestry, fishing, and hunting	2.74	12.44	4.75	4.79	3.63
Mining	7.18	22.69	11.47	15.76	9.50
Utilities	18.86	80.04	27.52	43.14	22.82
Construction	1.03	4.59	1.72	4.28	2.30
Manufacturing	2.74	9.14	4.68	6.65	3.22
Wholesale and retail trade	0.94	4.49	1.51	2.64	1.38
Transportation and warehousing	1.94	6.95	3.62	8.19	5.04
Information	4.11	10.28	5.95	15.18	8.78
Finance and insurance	2.11	7.39	3.58	7.26	3.87
Real estate and rental and leasing	1.20	4.72	2.10	2.88	1.78
Professional, scientific, and technical services	1.09	3.81	1.63	5.70	3.78
Management of companies (holding companies)	5.74	13.68	11.50	15.72	8.83
Administrative and support and waste management and remediation services	2.75	7.01	3.66	10.56	7.54
Educational services	6.96	13.46	9.32	25.74	19.65
Health care and social assistance	1.14	6.61	1.64	6.66	6.32
Arts, entertainment, and recreation	3.86	10.46	5.26	15.10	10.02
Accommodation and food services	1.59	7.07	2.41	6.67	4.38
Other services	2.01	5.99	2.72	6.74	5.60

Sector	Size of total assets—continued: $5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000
	(6)	(7)	(8)	(9)	(10)
All industries [1]	1.00	0.44	0.55	0.09	0.05
Agriculture, forestry, fishing, and hunting	9.60	3.99	5.37	0.00	0.00
Mining	10.91	4.34	5.05	0.45	0.00
Utilities	31.28	9.27	8.45	0.00	0.00
Construction	3.67	1.88	2.45	0.18	0.00
Manufacturing	3.70	1.29	1.50	0.05	0.07
Wholesale and retail trade	2.49	0.83	1.23	0.05	0.09
Transportation and warehousing	9.68	3.66	4.71	0.41	0.00
Information	9.35	3.57	3.91	0.29	0.00
Finance and insurance	4.53	1.61	1.83	0.30	0.09
Real estate and rental and leasing	3.50	1.64	1.95	0.76	0.61
Professional, scientific, and technical services	5.28	2.35	2.94	0.16	0.00
Management of companies (holding companies)	8.90	3.25	2.95	0.08	0.05
Administrative and support and waste management and remediation services	12.04	5.18	6.05	0.00	0.00
Educational services	27.96	11.95	12.31	0.00	0.00
Health care and social assistance	11.39	5.09	5.95	0.00	0.00
Arts, entertainment, and recreation	15.64	6.26	8.33	0.00	0.00
Accommodation and food services	9.20	3.76	6.08	0.00	0.00
Other services	13.34	7.00	10.91	0.00	0.00

[1] Includes returns not allocable by sector.
NOTE: Returns with assets of $250,000,000 or more are self-representing and thus are not subject to sampling error.

a sampled return is unavailable for SOI processing. For example, other areas of the IRS may have the return at the time it is needed for statistical processing. These returns are termed "unavailable returns." In 2012, there were 85 such unavailable returns in the corporation study, which constituted about 0.07 percent of the total sample. Figure J shows the number of unavailable returns and the percentage of the total sample size for Tax Years 2009 through 2012.

Figure J. Number of Unavailable Returns for Tax Years 2009–2012

Unavailable returns	Tax year			
	2009	2010	2011	2012
Number of unavailable returns	141	150	278	85
Percent unavailable	0.13	0.14	0.25	0.07

Item nonresponse occurs when certain items are unavailable for a return selected for SOI processing, even if the return itself is available. An example of item nonresponse would be items missing from the balance sheet, even though other items have been reported.

Processing Errors: Errors in recording, coding, or processing the data can cause a return to be sampled in the wrong sampling class. This type of error is called a misstratification error. One example of how a return might be misstratified is the following: a corporation files a return with total assets of $100,000,023 and net income of $5,000. A processing error causes the last two digits of the total assets to be keyed in as cents, so that the return is classified according to total assets of $1,000,000.23 and net income of $5,000.00. The return would be misstratified according to the incorrect value of the total assets stratifier. To adjust for misstratification errors, only returns selected in a noncertainty stratum, which really belonged in a certainty stratum were moved to this certainty stratum.

Response errors: Response errors are due to data being captured before audit. Some purely arithmetical errors made by the taxpayer are corrected during the data capture and cleaning processes. Because of time constraints, SOI does not incorporate adjustments to a return during audit into the file.

References

[1] Jones, H. W., and McMahon, P. B. (1984), "Sampling Corporation Income Tax Returns for Statistics of Income, 1951 to Present," *1984 Proceedings of the Section on Survey Research Methods*, American Statistical Association, pp. 437–442.

[2] Harte, J. M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *1986 Proceedings of the Section on Survey Research Methods*, American Statistical Association, pp. 603–608.

[3] Oh, H. L., and Scheuren, F. J. (1987), "Modified Raking Ratio Estimation," *Survey Methodology*, Statistics Canada, Vol. 13, No. 2, pp. 209–219.

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Line Item Data Confidence Intervals

The data shown for each form in this publication is taken from the Statistics of Income (SOI) 2012 Corporate Tax Return Sample and is therefore subject to the same data limitations that are detailed in the 2012 SOI Corporate Income Tax Complete Report (Publication 16). Because these data are statistically sampled, the line item counts and associated money amounts are **estimates** and should not be treated as actual line item counts or money amounts. As such, the data contained here are from a sample that could be one of a number of possible samples of corporate tax returns. Because each sample would contain different returns, estimates constructed from each sample would vary. The sample estimate, along with the estimated standard error, allows the computation of confidence intervals indicating that the estimate is contained within the interval with the prescribed confidence. Below are the computed 95% confidence intervals for selected variable counts that are shared among one or more Form 1120 return types, along with the associated Coefficient of Variation (CV). The variables selected are detailed in the 2012 SOI Corporate Income Tax Complete Report (Publication 16).

Variable	CV	Lower Bound	Upper bound
Number of returns	**0.18**	5,819,794	5,861,848
Total receipts	**0.17**	29,303,702,964	29,503,647,958
Business receipts	**0.19**	25,930,232,718	26,128,054,208
Cost of goods sold	**0.23**	16,502,261,861	16,654,784,273
Net income	**0.12**	2,169,794,870	2,180,234,942
Deficit	**0.38**	397,695,738	403,787,006
Income sub to tax	**0.05**	1,148,650,188	1,150,949,788
Total income tax before credits	**0.05**	402,559,787	403,365,713
Foreign tax credit	**0.02**	109,565,129	109,652,817
General bus credit	**0.08**	22,250,472	22,321,788
Prior year min tax credit	**0.34**	2,801,965	2,840,333
Total income tax after credits	**0.07**	267,479,135	268,229,127
Total assets	**0.01**	84,935,045,107	84,969,025,921
Depreciable assets	**0.12**	10,646,741,819	10,697,969,125
Depreciation deduction	**0.15**	707,321,432	711,578,130

Table 1. 95% Confidence Intervals for Estimates of Selected Variables

Notes on Data Estimates

Any estimate based on less than ten returns is considered a weak estimate and is indicated by an asterisk (*) preceding the estimated data. A dash (-) or zero shown in place of an estimate indicates that, for returns sampled at 100%, there were no returns having that characteristic or the money amount was within $500 of zero. For returns sampled at a lower rate, a dash (-) or zero indicates that either there were no returns having that characteristic or the money amount was within $500 of zero, or the characteristic was so rare that it did not appear on any sampled returns. Whenever a cell frequency is less than five, a (d) appears to indicate that this value (and the associated money amount) was deleted to avoid disclosure of specific corporation data.

Data for 1120S, 1120-RIC, and 1120-REIT have been excluded from the following forms: 3468, 3800, 4626, 5884, 6478, 6765, 8586, 8609-A, 8820, 8826, 8827, 8834, 8835, 8844, 8845, 8846, 8864, 8874, 8881, 8882, 8896, 8903, 8910, 8911, 8936, 8941. The resulting taxation and credit for these items are passed through to individual tax returns, and thus are excluded from corporate income tax return line item estimates.

Bertrand Uberall and Richard Collins were responsible for the computation of the coefficients of variation (CV) shown here under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

Return and Form Counts

(All figures are estimates based on samples)

Form or Schedule	Return Type											
	1120-S	1120-L	1120-RIC	1120-F	1120-REIT	1120-PC	1120 Cons	1504(c) 1120-L	1504(c) 1120-PC	1504(c) 1120	1120 Non-Cons	Total [1]
Form 3468	252	d	-	-	-	d	282	14	21	40	372	986
Form 3800	-	25	-	446	22	109	9,502	60	138	322	77,201	87,824
Form 4562	2,246,021	156	2,719	6,061	1,199	1,108	30,988	76	485	433	936,552	3,225,798
Form 4626	-	391	13	4,941	1,075	3,623	23,154	104	498	426	178,534	212,759
Form 4797	357,693	58	513	2,358	641	271	19,074	76	307	396	148,157	529,544
Form 5884	8,883	d	-	42	-	d	1,160	17	31	141	1,638	11,918
Form 6478	405	-	-	-	-	-	*8	d	d	-	*42	458
Form 6765	13,050	6	-	117	-	9	5,155	36	52	193	11,123	29,741
Form 8586	1,558	8	-	d	d	d	302	30	31	40	464	2,440
Form 8594												
Form 8609	*450	-	-	-	-	-	d	-	-	-	-	*451
Form 8816	-	d	-	-	-	52	-	11	52	86	-	202
Form 8820	d	-	-	-	-	-	54	-	-	d	33	94
Form 8824	37,936	d	-	*25	29	20	962	d	14	49	16,173	55,214
Form 8825	300,974	-	-	-	-	-	-	-	-	-	-	300,974
Form 8826	2,655	d	-	-	-	-	8	d	-	d	*193	2,862
Form 8827	-	148	-	378	56	347	4,664	43	168	118	16,530	22,452
Form 8834	*626	-	-	-	-	d	d	-	-	-	*17	*649
Form 8835	220	-	-	7	-	-	96	9	d	30	36	400
Form 8844	1,021	d	-	30	-	d	497	10	15	91	749	2,417
Form 8845	1,412	-	-	*11	-	-	307	d	d	47	508	2,292
Form 8846	40,051	d	-	79	d	-	439	13	10	27	8,101	48,724
Form 8864	259	-	-	d	-	-	13	d	-	d	103	380
Form 8869	66	-	-	-	-	-	-	-	-	-	-	66
Form 8874	57	-	-	-	-	d	89	6	d	27	*5	189
Form 8881	3,408	-	-	-	-	-	d	d	-	-	414	3,825
Form 8882	547	d	-	d	-	-	109	10	14	36	279	997
Form 8896	d	-	-	-	-	-	*5	-	-	-	-	*6
Form 8903	74,009	-	-	189	-	6	4,679	d	8	129	44,599	123,620
Form 8910	*14	-	-	-	-	-	d	-	-	d	*7	27
Form 8911	225	-	-	-	-	-	71	d	d	9	20	329
Form 8916A	34,498	242	-	-	-	1,134	19,702	103	496	436	22,906	79,518
Form 8916	-	-	-	-	-	-	-	109	521	442	-	1,073
Form 8925	8,858	7	-	d	d	15	2,018	18	37	68	4,270	15,297
Form 8926	-	d	-	195	42	d	1,350	7	d	27	2,614	4,247
Form 8936	53	-	-	-	-	-	29	-	-	8	*71	161
Form 8941	97,549	-	-	*32	-	75	394	d	d	5	30,637	128,696

Notes:
The number reported for each category is the number of returns where that form or schedule has been completed (by taxpayer or SOI). Since multiple forms may be filed by taxpayers in many cases, this number may not match the total form filed shown on each form.

*- Estimate should be used with caution because of the small number of returns on which it is based.

d - Amounts have been deleted to avoid disclosure of information for certain companies.

[1]- Totals may not add exactly to column totals due to rounding.

Source: Statistics of Income Division: 2012 Corporate Returns Data

2012 Corporation Line Item Counts – Return and Form Counts

(All figures are estimates based on samples)

Form or Schedule	Return Type										
	1120-S	1120-L	RIC	1120-F	REIT	PC	Cons	1120-L	1120-PC	1120	Cons	Total [1]
Income Statement	4,015,203	604	15,484	15,592	2,146	8,940	34,400	109	521	442	1,557,131	5,650,573
Schedule AS	-	604	-	-	-	-	-	109	43	24	-	780
Schedule A	2,067,441	-	-	1,507	-	-	21,488	15	41	288	757,638	2,848,417
Schedule C	-	-	-	491	-	3,103	9,805	77	419	340	86,245	100,479
Schedule D	126,266	365	14,985	2,511	597	5,022	10,676	108	489	352	112,349	273,719
Schedule E	-	-	62	324	-	-	21,476	29	162	277	528,118	550,448
Schedule I	-	-	-	-	-	-	13,489	28	182	143	112,353	126,195
Schedule G1	-	-	-	-	-	-	12,400	13	72	52	852,275	864,812
Schedule G2	-	*6	-	-	-	-	-	7	-	d	-	14
Schedule J	-	381	218	4,356	58	8,940	21,256	109	521	442	567,917	604,198
Schedule K1	4,171,940	-	-	-	-	-	-	-	-	-	-	4,171,940
Schedule K	4,205,452	-	-	-	-	-	-	-	-	-	-	4,205,452
Schedule L	4,205,452	-	15,484	15,592	2,146	8,940	34,400	109	521	442	1,557,131	5,840,217
Schedule M1	3,293,899	-	15,429	11,253	2,128	7,603	12,732	-	5	d	1,189,236	4,532,286
Schedule M2	1,665,617	-	15,085	1,480	1,783	6,010	17,983	93	507	416	199,323	1,908,297
Schedule M3	46,904	309	-	2,131	-	1,295	21,302	109	516	441	31,877	104,884
Schedule N	4,205,452	604	15,484	-	2,146	8,940	34,400	109	521	442	1,557,131	5,825,229
Schedule O	-	79	-	560	d	707	2,296	15	31	59	16,118	19,866
Schedule UTP	-	9	-	27	-	9	1,608	20	48	177	224	2,122
Sep Accounts	-	41	-	-	-	-	-	52	15	d	-	111
SEC III	-	-	-	12,721	-	-	-	-	-	-	-	12,721
Taxes & Payments	35,830	604	15,484	15,592	2,146	8,940	34,400	109	521	442	1,557,131	1,671,200

Notes:
The number reported for each category is the number of returns where that form or schedule has been completed (by taxpayer or SOI). Since multiple forms may be filed by taxpayers in many cases, this number may not match the total form filed shown on each form.

*- Estimate should be used with caution because of the small number of returns on which it is based.

d - Amounts have been deleted to avoid disclosure of information for certain companies.

[1]- Totals may not add exactly to column totals due to rounding.

Source: Statistics of Income Division: 2012 Corporate Returns Data

Form **1120** Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2012 or tax year beginning 1,095,040 , 2012, ending 496,933 , 20 -----

▶ Information about Form 1120 ar CALENDAR YEAR ons is a FISCAL YEAR 1120.

OMB No. 1545-0123

2012

A Check if:		Name	B Employer identification number
1a Consolidated return (attach Form 851)	34,842	Corporation 2012 Line Item Counts (Estimated from SOI Sample)	1,591,973
b Life/nonlife consolidated return	202	Number, street, and room or suite no. If a P.O. box, see instructions. TOTAL RETURNS FILED 1,591,973	C Date incorporated 1,591,973
2 Personal holding co. (attach Sch. PH)	2,389	City or town, state, and ZIP code TOTAL FORMS E-FILED 1,014,399	D Total assets (see instructions) $ 1,196,588
3 Personal service corp. (see instructions)	123,762		
4 Schedule M-3 attached	53,161	Initial return 96,038 Final return 64,173 Name change 13,919	ıe

Income

1a	Gross receipts or sales	1a	1,290,401		
b	Returns and allowances	1b	171,340		
c	Balance. Subtract line 1b from line 1a			1c	1,366,842
2	Cost of goods sold (attach Form 1125-A)			2	771,539
3	Gross profit. Subtract line 2 from line 1c			3	1,367,604
4	Dividends (Schedule C, line 19)			4	96,186
5	Interest			5	479,426
6	Gross rents			6	78,169
7	Gross royalties			7	15,165
8	Capital gain net income (attach Schedule D (Form 1120))			8	70,823
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	151,582
10	Other income (see instructions—attach statement)			10	420,920
11	**Total income.** Add lines 3 through 10	INCOME ADJ	32,286 ▶	11	1,489,762

Deductions (See instructions for limitations on deductions.)

12	Compensation of officers (see instructions—attach Form 1125-E) ▶			12	720,610
13	Salaries and wages (less employment credits)			13	781,791
14	Repairs and maintenance			14	892,371
15	Bad debts			15	159,505
16	Rents			16	932,067
17	Taxes and licenses			17	1,375,959
18	Interest	ESOP DIV	243	18	639,366
19	Charitable contributions	TOTAL AMORT	189,155	19	262,624
20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20	949,549
21	Depletion	IDC- PRODUCTIVE	349	21	8,108
22	Advertising	IDC- NON-PRODUCTIVE	367	22	723,704
23	Pension, profit-sharing, etc., plans	IDC- UNID OR AMORT	911	23	206,646
24	Employee benefit programs	DEDUCTION ADJ	39,853	24	505,875
25	Domestic production activities deduction (attach Form 8903)			25	46,344
26	Other deductions (attach statement)			26	1,538,802
27	**Total deductions.** Add lines 12 through 26 ▶			27	1,579,529
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	1,527,370
29a	Net operating loss deduction (see instructions)	29a	407,382		
b	Special deductions (Schedule C, line 20)	29b	52,393		
c	Add lines 29a and 29b			29c	447,340

Tax, Refundable Credits, and Payments

30	**Taxable income.** Subtract line 29c from line 28 (see instructions)			30	505,003
31	Total tax (Schedule J, Part I, line 11)	TAX PMT ADJ		31	472,132
32	Total payments and refundable credits (Schedule J, Part II, line 21)		27,510	32	330,670
33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			33	171,558
34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34	310,703
35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35	259,247
36	Enter amount from line 35 you want: **Credited to 2013 estimated tax** ▶	203,891	**Refunded** ▶	36	75,412

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

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. 11450Q Form **1120** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2012 or tax year beginning ________________, 2012, ending ________________, 20 ____

▶ **Information about Form 1120 and its separate instructions is at *www.irs.gov/form1120*.**

OMB No. 1545-0123

2012

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

TYPE OR PRINT

Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Total assets (see instructions) $ 53,410,791,150

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a	Gross receipts or sales	1a	47.635.620.383		
	b	Returns and allowances	1b	547,145,551		
	c	Balance. Subtract line 1b from line 1a			1c	17,823,077,587
	2	Cost of goods sold (attach Form 1125-A)			2	11.328.055.294
	3	Gross profit. Subtract line 2 from line 1c			3	6.495.022.292
	4	Dividends (Schedule C, line 19)			4	275.021.715
	5	Interest			5	803.782.239
	6	Gross rents			6	83.984.218
	7	Gross royalties			7	184.575.908
	8	Capital gain net income (attach Schedule D (Form 1120))			8	104.973.531
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	46.272.718
	10	Other income (see instructions—attach statement)			10	673.568.097
	11	**Total income.** Add lines 3 through 10 ▶	INCOME ADJ	-7,303,945	11	8.661.354.506
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶			12	226.163.590
	13	Salaries and wages (less employment credits)			13	1.931.070.060
	14	Repairs and maintenance			14	143.621.487
	15	Bad debts			15	168.164.013
	16	Rents			16	305.535.867
	17	Taxes and licenses			17	374.272.237
	18	Interest	ESOP DIV	1,620,624	18	702.913.708
	19	Charitable contributions	TOTAL AMORT	173,453,363	19	15.513.386
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20	599.853.064
	21	Depletion	IDC- PRODUCTIVE	17,262,951	21	26.396.721
	22	Advertising	IDC- NON-PRODUCTIVE	5,442,575	22	211.471.975
	23	Pension, profit-sharing, etc., plans	IDC- UNID OR AMORT	60,244,162	23	145.345.879
	24	Employee benefit programs	DEDUCTION ADJ	-32,613,384	24	282.275.638
	25	Domestic production activities deduction (attach Form 8903)			25	31.962.519
	26	Other deductions (attach statement)			26	2.552.579.659
	27	**Total deductions.** Add lines 12 through 26 ▶			27	7.690.545.497
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	970.809.009
	29a	Net operating loss deduction (see instructions)	29a	185.645.726		
	b	Special deductions (Schedule C, line 20)	29b	9,947,212		
	c	Add lines 29a and 29b			29c	195,592,653
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)			30	1.074.242.957
	31	Total tax (Schedule J, Part I, line 11)	TAX PMT ADJ		31	244,594,303
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		-396,264	32	294,293,087
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			33	68,133
	34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34	4,241,144
	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35	54,268,059
	36	Enter amount from line 35 you want: **Credited to 2013 estimated tax** ▶	46,921,024	**Refunded** ▶	36	7,347,035

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date | ▶ Title

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. 11450Q Form **1120** (2012)

Schedule C Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	46,617		
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	4,778		
3 Dividends on debt-financed stock of domestic and foreign corporations	253		123
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	*60		
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	-		
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs	1,590		
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs	377		
8 Dividends from wholly owned foreign subsidiaries	149		
9 **Total.** Add lines 1 through 8. See instructions for limitation			51,361
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	744		744
11 Dividends from affiliated group members AFFIL DIV ADJ 341	520		521
12 Dividends from certain FSCs	27		27
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	3,794		
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	2,775		SPCL DED ADJ *33
15 Foreign dividend gross-up	1,914		
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3	109		
17 Other dividends DIVIDEND ADJ 648	51,923		
18 Deduction for dividends paid on certain preferred stock of public utilities			27
19 **Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ▶	96,186		
20 **Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			52,393

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	6,326,421		
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	5,263,707		
3	Dividends on debt-financed stock of domestic and foreign corporations	318,314		84,296
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	*799		
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	-		
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	35,265		
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	30,214		
8	Dividends from wholly owned foreign subsidiaries	196,986		
9	**Total.** Add lines 1 through 8. See instructions for limitation			8,920,877
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	5,972		5,972
11	Dividends from affiliated group members AFFIL DIV ADJ 90,187,350	964,400		964,442
12	Dividends from certain FSCs	40,535		40,535
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	107,010,751		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	58,581,669		SPCL DED ADJ *1,324
15	Foreign dividend gross-up	77,589,987		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3	69,548		
17	Other dividends DIVIDEND ADJ -3,582	18,590,728		
18	Deduction for dividends paid on certain preferred stock of public utilities			15,004
19	**Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ▶	275,021,715		
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			9,947,212

Form **1120** (2012)

Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . . ▶ ☐				54,767
2	Income tax. Check if a qualified personal service corporation (see instructions) INCM TAX ADJ . . ▶ ☐			2	483,498
3	Alternative minimum tax (attach Form 4626) . . . 1,683			3	11,158
4	Add lines 2 and 3			4	492,152
5a	Foreign tax credit (attach Form 1118)	5a	6,736		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b	-		
c	General business credit (attach Form 3800)	5c	38,657		
d	Credit for prior year minimum tax (attach Form 8827)	5d	4,137		
e	Bond credits from Form 8912	5e	211		
6	**Total credits.** Add lines 5a through 5e			6	46,975
7	Subtract line 6 from line 4			7	476,850
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	2,389
9a	Recapture of investment credit (attach Form 4255)	9a	25		
b	Recapture of low-income housing credit (attach Form 8611)	9b	34		Line 9f Other
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	842		RCPTR QEV *21
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	9		RCPTR IEC
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	17		-
f	Other (see instructions—attach statement)	9f			
10	**Total.** Add lines 9a through 9f			10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31	TOT TX ADJ	7,241	11	472,132

Part II–Payments and Refundable Credits

12	2011 overpayment credited to 2012			12	184.322
13	2012 estimated tax payments			13	185.065
14	2012 refund applied for on Form 4466			14	(730)
15	Combine lines 12, 13, and 14			15	288.822
16	Tax deposited with Form 7004			16	66.326
17	Withholding (see instructions)			17	2,044
18	**Total payments.** Add lines 15, 16, and 17			18	320,996
19	Refundable credits from:				
a	Form 2439	19a	6		
b	Form 4136	19b	15.884		
c	Form 8827, line 8c	19c	124		
d	Other (attach statement—see instructions)	19d			
20	**Total credits.** Add lines 19a through 19d			20	16,274
21	**Total payments and credits.** Add lines 18 and 20. Enter here and on page 1, line 32			21	330.670

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the: 820,290 719,494 30,807		
a	Business activity code no. ▶ 1,591,973		
b	Business activity ▶ 1,591,973		
c	Product or service ▶ 1,591,973		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? 54,767 If "Yes," enter name and EIN of the parent corporation ▶ EIN 12,709 NAME 19,097		
4	At the end of the tax year: YES 125,845		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		

YES 864,764

Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) INCM TAX ADJ -30,609 ▶ ☐			2	373,109,281
3	Alternative minimum tax (attach Form 4626)			3	2,050,147
4	Add lines 2 and 3			4	375,159,162
5a	Foreign tax credit (attach Form 1118)	5a	107,364,533		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b	-		
c	General business credit (attach Form 3800)	5c	20,890,168		
d	Credit for prior year minimum tax (attach Form 8827)	5d	2,197,086		
e	Bond credits from Form 8912	5e	293,214		
6	**Total credits.** Add lines 5a through 5e			6	130,747,914
7	Subtract line 6 from line 4			7	244,411,248
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	17,211
9a	Recapture of investment credit (attach Form 4255)	9a	15,749		
b	Recapture of low-income housing credit (attach Form 8611)	9b	6,161		Line 9f Other
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	35,436		RCPTR QEV *32
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	14,973		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	1,017		RCPTR IEC
f	Other (see instructions—attach statement)	9f			-
10	**Total.** Add lines 9a through 9f			10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31 TOT TX ADJ 92,476			11	244,594,303

Part II–Payments and Refundable Credits

12	2011 overpayment credited to 2012			12	46,701,157
13	2012 estimated tax payments			13	228,738,483
14	2012 refund applied for on Form 4466			14	( )
15	Combine lines 12, 13, and 14			15	268,359,977
16	Tax deposited with Form 7004			16	25,385,086
17	Withholding (see instructions)			17	164,382
18	**Total payments.** Add lines 15, 16, and 17			18	293,888,661
19	Refundable credits from:				
a	Form 2439	19a	38		
b	Form 4136	19b	294,063		
c	Form 8827, line 8c	19c	57,210		
d	Other (attach statement—see instructions)	19d			
20	**Total credits.** Add lines 19a through 19d			20	384,684
21	**Total payments and credits.** Add lines 18 and 20. Enter here and on page 1, line 32			21	294,293,087

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶		
b	Business activity ▶		
c	Product or service ▶		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		
4	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 own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		

Form **1120** (2012)

Schedule K **Other Information** *continued* (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
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 not included on **Form 851,** Affiliations Schedule? 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 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 (iv) below.		

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

		Yes	No
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.	YES	3,392
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: **(i)** Percentage owned ▶ 88,536 and **(ii)** Owner's country ▶ 88,536 **(c)** The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ 71,171	YES	88,536
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 19,127		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1,104,178		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here 255,210 ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ $ 875,412		
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year **and** its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ 35,461		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP. YES 5,841		
15a	Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?	688,348	
b	If "Yes," did or will the corporation file required Forms 1099?	669,089	
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		

Schedule K Other Information *continued* (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
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 not included on **Form 851,** Affiliations Schedule? 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 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 (iv) below.		

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

		Yes	No
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)		
	If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions.		
	If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock?		
	For rules of attribution, see section 318. If "Yes," enter: **(i)** Percentage owned ▶ ________ and **(ii)** Owner's country ▶ ________		
	(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ ________		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐		
	If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 13,947,355		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ ________		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ $ 1,857,177,615		
13	Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year **and** its total assets at the end of the tax year less than $250,000?		
	If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ ________		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?		
	If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?		
b	If "Yes," did or will the corporation file required Forms 1099?		
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		

Schedule L — Balance Sheets per Books

Assets	Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1 Cash				1,082,549
2a Trade notes and accounts receivable			460,641	
b Less allowance for bad debts	( )		(62,439)	
3 Inventories	FIN BEG INV	362,955	FIN END INV	379,535
4 U.S. government obligations	111		110	5,926
5 Tax-exempt securities (see instructions)				6,274
6 Other current assets (attach statement)				502,790
7 Loans to shareholders				215,959
8 Mortgage and real estate loans				17,370
9 Other investments (attach statement)				206,332
10a Buildings and other depreciable assets			948,520	
b Less accumulated depreciation	( )		(932,445)	
11a Depletable assets			6,042	
b Less accumulated depletion	( )		(4,794)	
12 Land (net of any amortization)				170,861
13a Intangible assets (amortizable only)			266,862	
b Less accumulated amortization	( )		(247,702)	
14 Other assets (attach statement)	ASSET ADJ			289,028
15 Total assets	61,241	1,121,728		1,196,588
Liabilities and Shareholders' Equity				
16 Accounts payable				511,471
17 Mortgages, notes, bonds payable in less than 1 year				284,377
18 Other current liabilities (attach statement)				763,425
19 Loans from shareholders				457,365
20 Mortgages, notes, bonds payable in 1 year or more				372,592
21 Other liabilities (attach statement)				169,638
22 Capital stock: a Preferred stock			52,063	
b Common stock			951,718	998,391
23 Additional paid-in capital				363,844
24 Retained earnings—Appropriated (attach statement)		29,272		26,039
25 Retained earnings—Unappropriated		1,106,321		1,178,328
26 Adjustments to shareholders' equity (attach statement)				29,909
27 Less cost of treasury stock	LIAB ADJ	( )		(112,140)
28 Total liabilities and shareholders' equity	38,324			1,196,588

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—see instructions

1 Net income (loss) per books	1,177,576	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ 12,770	90,059
2 Federal income tax per books	303,882		
3 Excess of capital losses over capital gains	13,891		
4 Income subject to tax not recorded on books this year (itemize):	59,870	8 Deductions on this return not charged against book income this year (itemize): a Depreciation $ 107,955; b Charitable contributions $; STOCK OPT *15; RESTRICTED STK *85	246,533
5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $ 110,831; b Charitable contributions $; c Travel and entertainment $ 512,363	727,981	9 Add lines 7 and 8	294,323
6 Add lines 1 through 5	1,163,197	10 Income (page 1, line 28)—line 6 less line 9	1,147,710

Schedule M-2 — Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year		5 Distributions: a Cash	90,272
2 Net income (loss) per books		b Stock	901
3 Other increases (itemize):		c Property	1,846
		6 Other decreases (itemize):	86,945
	66,830	7 Add lines 5 and 6	
4 Add lines 1, 2, and 3		8 Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1	Cash				3,588,695,781
2a	Trade notes and accounts receivable			11,628,486,284	
b	Less allowance for bad debts	( )		(225,651,578)	
3	Inventories	FIN BEG INV	1,218,052,707	FIN END INV	1,313,379,748
4	U.S. government obligations	287,111,487		279,772,213	1,222,325,473
5	Tax-exempt securities (see instructions)				291,243,566
6	Other current assets (attach statement)				4,450,719,720
7	Loans to shareholders				201,486,593
8	Mortgage and real estate loans				6,644,273,926
9	Other investments (attach statement)				12,430,901,870
10a	Buildings and other depreciable assets			8,389,634,181	
b	Less accumulated depreciation	( )		(4,013,169,928)	
11a	Depletable assets			832,723,370	
b	Less accumulated depletion	( )		(353,689,375)	
12	Land (net of any amortization)				333,915,130
13a	Intangible assets (amortizable only)			4,875,135,931	
b	Less accumulated amortization	( )		(858,444,825)	
14	Other assets (attach statement)	ASSET ADJ			3,756,589,418
15	Total assets	-1,097,764,137	53,308,442,660		53,410,791,150
	Liabilities and Shareholders' Equity				
16	Accounts payable				4,230,230,037
17	Mortgages, notes, bonds payable in less than 1 year				3,084,123,998
18	Other current liabilities (attach statement)				15,295,703,379
19	Loans from shareholders				436,770,007
20	Mortgages, notes, bonds payable in 1 year or more				13,238,941,897
21	Other liabilities (attach statement)				5,455,678,673
22	Capital stock: **a** Preferred stock			668,031,233	
	b Common stock			1,032,464,031	1,705,270,780
23	Additional paid-in capital				9,757,499,828
24	Retained earnings—Appropriated (attach statement)		-4,992,262		53,236,476
25	Retained earnings—Unappropriated		2,382,903,495		2,560,982,517
26	Adjustments to shareholders' equity (attach statement)				-185,513,168
27	Less cost of treasury stock	LIAB ADJ	( )		(2,113,909,825)
28	Total liabilities and shareholders' equity	-235,184,455			53,410,791,150

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—see instructions

1	Net income (loss) per books	-12,709,911
2	Federal income tax per books	6.644.471
3	Excess of capital losses over capital gains	1.649.865
4	Income subject to tax not recorded on books this year (itemize):	7,186,732
5	Expenses recorded on books this year not deducted on this return (itemize):	
a	Depreciation $ 3,040,419	
b	Charitable contributions $	
c	Travel and entertainment $ 1,813,456	22,037,168
6	Add lines 1 through 5	24,800,982
7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ 146,891	12,487,609
8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation $ 4,159,047	
b	Charitable contributions $	
	STOCK OPT *17,038	
	RESTRICTED STK *3,454	15,891,433
9	Add lines 7 and 8	28,388,204
10	Income (page 1, line 28)—line 6 less line 9	-3,579,245

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	
2	Net income (loss) per books	
3	Other increases (itemize):	1,579,974,932
4	Add lines 1, 2, and 3	
5	Distributions: **a** Cash	371,376,563
	b Stock	10,614,768
	c Property	4,496,027
6	Other decreases (itemize):	1,656,351,211
7	Add lines 5 and 6	
8	Balance at end of year (line 4 less line 7)	

Form **1120** (2012)

TOTAL FORMS FILED 147,453 TOTAL FORMS E-FILED 84,038

SCHEDULE D (Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ Information about Schedule D (Form 1120) and its separate instructions is at *www.irs.gov/form1120.*

OMB No. 1545-0123

2012

Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with **box A** checked in **Part I.**				9,796
2 Short-term totals from all Forms 8949 with **box B** checked in **Part I.**				10,239
3 Short-term totals from all Forms 8949 with **box C** checked in **Part I.**				23,871

4 Short-term capital gain from installment sales from Form 6252, line 26 or 37	4	521
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824	5	*163
6 Unused capital loss carryover (attach computation)	6	(56,556)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column h	7	84,598

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II.**				8,142
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II.**				17,588
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II.**				37,477

11 Enter gain from Form 4797, line 7 or 9	11	37,390
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37	12	5,817
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824	13	304
14 Capital gain distributions (see instructions)	14	14,801
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column h	15	112,592

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	19,404
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) CAP GAIN ADJ. 33	17	77,989
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	83,974

Note. *If losses exceed gains, see* ***Capital losses*** *in the instructions.*

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE D (Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ Information about Schedule D (Form 1120) and its separate instructions is at *www.irs.gov/form1120.*

OMB No. 1545-0123

2012

Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with **box A** checked in **Part I.**				313,641
2 Short-term totals from all Forms 8949 with **box B** checked in **Part I.**				74,399
3 Short-term totals from all Forms 8949 with **box C** checked in **Part I.**				23,757,793

4 Short-term capital gain from installment sales from Form 6252, line 26 or 37	4	486,357
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824	5	*96,099
6 Unused capital loss carryover (attach computation)	6	(857,218,410)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column h.	7	-844,952,505

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II.**				1,827,775
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II.**				2,803,163
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II.**				188,508,503

11 Enter gain from Form 4797, line 7 or 9	11	48,776,513
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37	12	3,127,275
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824	13	179,569
14 Capital gain distributions (see instructions)	14	2,720,683
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column h	15	328,200,464

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	41,326,146
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . CAP GAIN ADJ -19,453	17	253,195,570
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	294,502,263

Note. *If losses exceed gains, see* ***Capital losses*** *in the instructions.*

TOTAL FORMS FILED 153,595 TOTAL FORMS E-FILED 108,149

SCHEDULE G (Form 1120)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Information on Certain Persons Owning the Corporation's Voting Stock

▶ Attach to Form 1120.
▶ See instructions on page 2.

OMB No. 1545-0123

Name

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number (EIN)

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). 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 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

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TOTAL FORMS FILED 53,621 TOTAL FORMS E-FILED 46,418

SCHEDULE M-3 (Form 1120)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More

▶ Attach to Form 1120 or 1120-C. ▶ Information about Schedule M-3 (Form 1120) and its separate instructions is available at *www.irs.gov/form1120*.

OMB No. 1545-0123

2012

Name of corporation (common parent, if consolidated return) | Employer identification number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

29,903 (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120 only) 21,294

430 (3) ☐ Mixed 1120/L/PC group (4) ☐ NONE CHECKED 1,992

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation 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 2a through 11 with respect to that SEC Form 10-K. 4,209
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 47,325

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement. 19,526
☐ **No.** Go to line 1c. 27,608

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement. 17,717
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 10,024

2a Enter the income statement period: Beginning 42,802 Ending 42,800

b Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 74
☐ **No.** 42,785

c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 1,889
☐ **No.** 40,971

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.** 4,269
☐ **No.** If "No," go to line 4a. 38,401

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . . . 4,312

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . 4,172

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	52,318
b	Indicate accounting standard used for line 4a (see instructions): (1) 37,256 (2) 1,724 (3) ☐ 73 (4) ☐ 3,012 (5) ☐ 1,209		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(5,092)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	4,199
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(2,170)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	1,670
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	126
c	Net income (loss) of other includible entities (attach statement)	7c	300
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	2,568
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	538
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	180
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	116
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	1,053
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4 through 10	11	52,872

Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.

12 Enter the total amount (not just the corporation'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 ▶	48,915	47,339
b Removed on Part I, line 5 ▶	5,453	5,401
c Removed on Part I, line 6 ▶	2,444	2,316
d Included on Part I, line 7 ▶	433	383

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE M-3 (Form 1120)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Corporations With Total Assets of $10 Million or More

▶ Attach to Form 1120 or 1120-C. ▶ Information about Schedule M-3 (Form 1120) and its separate instructions is available at *www.irs.gov/form1120*.

OMB No. 1545-0123

2012

Name of corporation (common parent, if consolidated return): Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120 only)
(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation 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 2a 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 corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY

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

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

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . . . . .

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . .

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	1,003,951,337
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify)		
5a	Net income from nonincludible foreign entities (attach statement)	5a	1,149,703,310)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	415,578,165
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(166,677,006)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	66,974,114
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	d
c	Net income (loss) of other includible entities (attach statement)	7c	2,055,062
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	405,148,077
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	8,714,245
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	179,597,983
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	-7,398,896
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	15,643,948
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4 through 10	11	773,259,609

Note. Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.

12 Enter the total amount (not just the corporation'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 ▶	43,821,941,965	31,374,345,091
b Removed on Part I, line 5 ▶	10,865,527,485	5,875,487,142
c Removed on Part I, line 6 ▶	2,146,701,916	1,134,394,410
d Included on Part I, line 7 ▶	327,823,550	171,702,692

Name of corporation (common parent, if consolidated return)

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): **(1)** ☐ Consolidated group **(2)** ☐ Parent corp **(3)** ☐ Consolidated eliminations **(4)** ☐ Subsidiary corp **(5)** ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: **(6)** ☐ 1120 group **(7)** ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	1,029	442	638	
2 Gross foreign dividends not previously taxed	1,152	484	1,057	2,071
3 Subpart F, QEF, and similar income inclusions		385	1,651	1,993
4 Section 78 gross-up		252	1,460	1,683
5 Gross foreign distributions previously taxed	288	52	245	
6 Income (loss) from equity method U.S. corporations	1,523	803	884	
7 U.S. dividends not eliminated in tax consolidation	7,356	1,499	987	7,607
8 Minority interest for includible corporations	519	135	396	
9 Income (loss) from U.S. partnerships	9,349	10,142	3,744	12,196
10 Income (loss) from foreign partnerships	400	574	365	796
11 Income (loss) from other pass-through entities	552	755	291	1,032
12 Items relating to reportable transactions (attach statement)	135	100	58	173
13 Interest income (attach Form 8916-A)	34,304	5,366	6,929	34,172
14 Total accrual to cash adjustment	425	952	19	716
15 Hedging transactions	1,055	868	68	869
16 Mark-to-market income (loss)	1,319	1,293	215	599
17 Cost of goods sold (attach Form 8916-A)	(29,141)	19,985	5,227	(29,170)
18 Sale versus lease (for sellers and/or lessors)	162	175	8	222
19 Section 481(a) adjustments		3,655	156	3,801
20 Unearned/deferred revenue	2,682	4,984	83	4,353
21 Income recognition from long-term contracts	476	419	23	529
22 Original issue discount and other imputed interest	178	255	97	322
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	25,843	24,224	2,181	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		6,336	1,002	7,153
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		3,398	370	3,679
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		22,290	1,910	23,701
e Abandonment losses		810	46	851
f Worthless stock losses (attach statement)		125	107	217
g Other gain/loss on disposition of assets other than inventory		2,401	225	2,538
24 Capital loss limitation and carryforward used		3,070	1,311	4,356
25 Other income (loss) items with differences (attach statement)	18,761	16,800	9,117	16,620
26 **Total income (loss) items.** Combine lines 1 through 25	47,830	40,251	21,991	48,157
27 **Total expense/deduction items** (from Part III, line 38)	49,971	45,098	46,682	49,918
28 Other items with no differences	48,967			48,971
29a Mixed groups, see instructions. All others, combine lines 26 through 28	52,010	47,634	48,145	51,863
b PC insurance subgroup reconciliation totals	432	386	397	421
c Life insurance subgroup reconciliation totals	27	23	34	d
30 **Reconciliation totals.** Combine lines 29a through 29c	52,927	47,651	48,164	52,652

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) | **Employer identification number**

Check applicable box(es): **(1)** ☐ Consolidated group **(2)** ☐ Parent corp **(3)** ☐ Consolidated eliminations **(4)** ☐ Subsidiary corp **(5)** ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: **(6)** ☐ 1120 group **(7)** ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | **Employer identification number**

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	20,237,532	-6,619,839	-13.615.758	
2 Gross foreign dividends not previously taxed	72,199,486	8,981,985	27.796.921	108.978.375
3 Subpart F, QEF, and similar income inclusions		6,038,030	49.712.797	55.750.836
4 Section 78 gross-up		3,326,779	73.765.279	77.092.058
5 Gross foreign distributions previously taxed	48,206,632	-2,586,364	-45.603.987	
6 Income (loss) from equity method U.S. corporations	62,276,603	-4,126,419	-58.018.471	
7 U.S. dividends not eliminated in tax consolidation	107,916,754	3,949,255	-13.042.315	98.823.594
8 Minority interest for includible corporations	-2,086,448	105,562	1.979.848	
9 Income (loss) from U.S. partnerships	101,727,834	-12,218,954	17.021.531	106.513.362
10 Income (loss) from foreign partnerships	21,321,970	10,011,233	-948.427	30.384.776
11 Income (loss) from other pass-through entities	1,190,435	346,532	129.519	1.666.620
12 Items relating to reportable transactions (attach statement)	-4,056,855	-13,330,888	-13.483.544	-30.871.126
13 Interest income (attach Form 8916-A)	892,935,176	-109,713,334	-30.574.783	752.649.114
14 Total accrual to cash adjustment	3,536,802	-120,209	-494	3.414.843
15 Hedging transactions	-201,206,767	1,415,037	-3.593.320	-203.378.489
16 Mark-to-market income (loss)	363,161,778	9,000,828	65.565	372.229.447
17 Cost of goods sold (attach Form 8916-A)	51,762,663,120)	-11,660,236	3.347.202	51,771,094,519
18 Sale versus lease (for sellers and/or lessors)	14,824,651	16,399,408	29.892	31.233.747
19 Section 481(a) adjustments		1,478,909	-123.495	1.351.685
20 Unearned/deferred revenue	141,288,159	2,338,549	-55.700	143.554.114
21 Income recognition from long-term contracts	123,961,695	-615,226	-43.817	123.302.333
22 Original issue discount and other imputed interest	20,047,128	1,441,088	33.576	21.521.432
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	86,808,658	-80,444,627	-6.238.662	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		85,876,143	7.573.465	93,478,747
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-21,308,861	-1.969.850	-23,282,415
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		49,561,681	3.870.475	53.422.235
e Abandonment losses		-3,821,371	-49.806	-3.871.228
f Worthless stock losses (attach statement)		-7,288,079	-5.256.589	-12.547.976
g Other gain/loss on disposition of assets other than inventory		4,560,688	280.585	4.855.681
24 Capital loss limitation and carryforward used		14,684,431	1.978.172	16.669.761
25 Other income (loss) items with differences (attach statement)	19,353,966,039	15,845,136	-40.445.982	19.329.519.563
26 **Total income (loss) items.** Combine lines 1 through 25	-30,528,248,031	-38,493,032	-45.480.129	-30,612,256,484
27 **Total expense/deduction items** (from Part III, line 38)	-4,643,619,049	-44,558,198	305.341.416	-4.382.296.495
28 Other items with no differences	35,985,952,199			35.985.028.438
29a Mixed groups, see instructions. All others, combine lines 26 through 28	808,914,612	-83,963,812	259.997.908	985.314.586
b PC insurance subgroup reconciliation totals	16,059,446	d	7.513.196	d
c Life insurance subgroup reconciliation totals	-839,288	d	59.440	d
30 **Reconciliation totals.** Combine lines 29a through 29c	822,625,358	-85.598.070	267.212.509	1.003.462.159

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) | Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	32,538	952	31,800	
2	U.S. deferred income tax expense	19,308	5,685	13,898	
3	State and local current income tax expense	29,895	16,899	3,522	32,962
4	State and local deferred income tax expense	10,371	7,700	2,816	
5	Foreign current income tax expense (other than foreign withholding taxes)	2,455	360	1,858	888
6	Foreign deferred income tax expense	677	109	576	
7	Foreign withholding taxes	1,838	212	1,297	748
8	Interest expense (attach Form 8916-A)	36,600	9,342	5,297	35,933
9	Stock option expense	6,921	6,039	5,144	4,215
10	Other equity-based compensation	2,582	2,394	1,751	2,278
11	Meals and entertainment	39,561	272	40,082	39,583
12	Fines and penalties	14,812	291	14,762	1,292
13	Judgments, damages, awards, and similar costs	335	231	27	342
14	Parachute payments	29	9	d	23
15	Compensation with section 162(m) limitation	1,345	100	1,226	1,360
16	Pension and profit-sharing	18,349	4,763	500	18,352
17	Other post-retirement benefits	2,268	1,577	268	2,216
18	Deferred compensation	4,399	5,185	328	3,976
19	Charitable contribution of cash and tangible property	27,974	3,388	2,755	26,068
20	Charitable contribution of intangible property	194	65	34	206
21	Charitable contribution limitation/carryforward		14,818	1,783	16,648
22	Domestic production activities deduction		82	7,199	7,178
23	Current year acquisition or reorganization investment banking fees	356	137	294	330
24	Current year acquisition or reorganization legal and accounting fees	1,329	762	848	728
25	Current year acquisition/reorganization other costs	1,016	627	610	731
26	Amortization/impairment of goodwill	2,785	6,593	1,182	6,813
27	Amortization of acquisition, reorganization, and start-up costs	1,465	3,930	237	4,066
28	Other amortization or impairment write-offs	17,507	18,830	928	20,548
29	Section 198 environmental remediation costs	104	111	d	137
30	Depletion	707	789	444	1,195
31	Depreciation	41,698	37,495	442	41,939
32	Bad debt expense	25,687	22,116	450	24,739
33	Corporate owned life insurance premiums	7,104	853	6,632	958
34	Purchase versus lease (for purchasers and/or lessees)	141	232	26	253
35	Research and development costs	2,768	940	770	3,224
36	Section 118 exclusion (attach statement)	43	49	*12	41
37	Other expense/deduction items with differences (attach statement)	35,708	32,583	20,998	34,541
38	**Total expense/deduction items.** Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	50,100	45,238	46,817	50,070

Name of corporation (common parent, if consolidated return) | **Employer identification number**

Check applicable box(es): **(1)** ☐ Consolidated group **(2)** ☐ Parent corp **(3)** ☐ Consolidated eliminations **(4)** ☐ Subsidiary corp **(5)** ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: **(6)** ☐ 1120 group **(7)** ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | **Employer identification number**

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	244,366,519	-712,400	-243,338,481	
2	U.S. deferred income tax expense	8,066,895	-745,669	-7,330,984	
3	State and local current income tax expense	36,390,947	2,637,276	1,246,174	40,269,885
4	State and local deferred income tax expense	-3,984,814	845,741	3,157,269	
5	Foreign current income tax expense (other than foreign withholding taxes)	25,934,224	1,753,908	-27,337,222	350,910
6	Foreign deferred income tax expense	1,244,871	-178,781	-1,065,967	
7	Foreign withholding taxes	8,559,250	-173,349	-7,306,262	1,085,314
8	Interest expense (attach Form 8916-A)	781,417,574	-90,447,581	-14,792,729	676,170,606
9	Stock option expense	35,192,143	13,035,617	30,375,498	78,602,437
10	Other equity-based compensation	47,652,745	-1,982,448	10,141,102	55,811,802
11	Meals and entertainment	19,623,138	-10,650	-7,825,527	11,789,914
12	Fines and penalties	5,794,331	90,372	-7,198,906	-1,313,956
13	Judgments, damages, awards, and similar costs	14,647,670	-6,236,824	-357,138	8,046,007
14	Parachute payments	129,783	d	d	7,895
15	Compensation with section 162(m) limitation	16,171,508	33,771	-3,128,684	13,076,794
16	Pension and profit-sharing	107,040,430	823,086	1,207,222	109,068,864
17	Other post-retirement benefits	24,832,707	-4,938,552	104,122	19,998,172
18	Deferred compensation	39,528,900	-2,520,900	608,541	37,618,895
19	Charitable contribution of cash and tangible property	13,072,745	209,171	1,634,137	14,915,259
20	Charitable contribution of intangible property	259,453	-49,852	6,796	216,397
21	Charitable contribution limitation/carryforward		-790,160	-387,158	-1,173,150
22	Domestic production activities deduction		45,835	31,235,419	31,271,976
23	Current year acquisition or reorganization investment banking fees	2,892,901	-1,514,481	-322,513	1,055,906
24	Current year acquisition or reorganization legal and accounting fees	3,424,463	-795,461	-1,452,784	1,176,604
25	Current year acquisition/reorganization other costs	6,600,309	-2,555,917	-1,043,831	3,001,018
26	Amortization/impairment of goodwill	77,133,325	13,578,922	-56,379,649	34,223,187
27	Amortization of acquisition, reorganization, and start-up costs	4,165,277	-1,041,925	-130,128	2,993,026
28	Other amortization or impairment write-offs	156,884,963	-42,726,504	-34,085	114,118,308
29	Section 198 environmental remediation costs	441,375	d	d	621,472
30	Depletion	27,120,254	-14,101,601	7,038,594	20,057,140
31	Depreciation	394,700,975	58,625,951	-777,728	452,426,916
32	Bad debt expense	106,848,817	51,328,794	171,857	158,368,874
33	Corporate owned life insurance premiums	-280,776	-32,984	678,894	367,205
34	Purchase versus lease (for purchasers and/or lessees)	1,016,212	2,115,919	3,574	3,135,939
35	Research and development costs	170,990,737	8,290,196	-2,254,413	177,027,404
36	Section 118 exclusion (attach statement)	-284,731	34,403	*29,949	-220,380
37	Other expense/deduction items with differences (attach statement)	2,266,498,073	62,456,086	-10,168,222	2,318,784,888
38	**Total expense/deduction items.** Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	4,643,810,596	44,608,714	-305,132,912	4,382,735,926

TOTAL FORMS FILED 5,840,821 TOTAL FORMS E-FILED 4,080,293

SCHEDULE N (Form 1120)

Department of the Treasury
Internal Revenue Service

Foreign Operations of U.S. Corporations

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.
▶ Information about Schedule N (Form 1120) and its instructions is available at *www.irs.gov/form1120.*

OMB No. 1545-0123

2012

Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number (EIN)

Foreign Operations Information

			Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?		6,513	21,094
	If "Yes," you are generally required to attach **Form 8858,** Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).			
b	Enter the number of Forms 8858 attached to the tax return ▶	6,354		
2	Enter the number of **Forms 8865**, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶	2,095		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required statement.			
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.)		16,588	10,821
	If "Yes," attach **Form 5471**, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.			
b	Enter the number of Forms 5471 attached to the tax return ▶	16,374		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?			
	If "Yes," the corporation may have to file **Form 3520**, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.			
6a	At any time during the 2012 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country?		19,905	5,956
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts.	ONE CODE / TWO CODES / THREE CODES		
b	If "Yes," enter the name of the foreign country ▶	19,905 / 19,905 / 19,905		
7a	Is the corporation claiming the extraterritorial income exclusion?			
	If "Yes," attach a separate **Form 8873**, Extraterritorial Income Exclusion, for **each** transaction or group of transactions.			
b	Enter the number of Forms 8873 attached to the tax return ▶			
c	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of **all** Forms 8873 attached to the tax return ▶	$		

Instructions

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

Who Must File

Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N. If the corporation answers "Yes" to any of the questions above, attach Schedule N and the applicable forms and schedules to the corporation's income tax return.

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

Tax owner of an FDE. The tax owner of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.

A corporation that is the tax owner of an FDE is generally required to attach Form 8858 to its return. However, if the **Exception** below applies, the corporation should attach a statement (described below) in lieu of Form 8858.

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TOTAL FORMS FILED 19,866 TOTAL FORMS E-FILED 12,193

SCHEDULE O (Form 1120)
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Consent Plan and Apportionment Schedule for a Controlled Group

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.
▶ Information about Schedule O (Form 1120) and its instructions is available at *www.irs.gov/form1120*.

OMB No. 1545-0123

Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part I Apportionment Plan Information

1 Type of controlled group:
- a ☐ Parent-subsidiary group 4,981
- b ☐ Brother-sister group 13,324
- c ☐ Combined group 1,553
- d ☐ Life insurance companies only 8

2 This corporation has been a member of this group:
- a ☐ For the entire year.
- b ☐ From ____________, 20 ______, until ____________, 20 ______ .

3 This corporation consents and represents to:
- a ☐ Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on ____________, 20 ______, and for all succeeding tax years.
- b ☐ Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending ____________, 20 ______, and for all succeeding tax years.
- c ☐ Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
- d ☐ Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on ____________, 20 ______, and for all succeeding tax years.

4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
- a ☐ Elected by the component members of the group.
- b ☐ Required for the component members of the group.

5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
- a ☐ No apportionment plan is in effect and none is being adopted.
- b ☐ An apportionment plan is already in effect. It was adopted for the tax year ending ____________, 20 ______, and for all succeeding tax years.

6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions.
- a ☐ Yes.
  - *(i)* ☐ The statute of limitations for this year will expire on ____________, 20 ______.
  - *(ii)* ☐ On ____________, 20 ______, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until ____________, 20 ______.
- b ☐ No. The members may not adopt or amend an apportionment plan.

7 Required information and elections for component members. Check the applicable box(es) (see instructions).
- a ☐ The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
- b ☐ The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
- c ☐ The corporation has a short tax year that does not include December 31.

For Paperwork Reduction Act Notice, see Instructions for Form 1120. Cat. No. 48100N **Schedule O (Form 1120) (Rev. 12-2012)**

SCHEDULE O (Form 1120)
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Consent Plan and Apportionment Schedule for a Controlled Group

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.
▶ Information about Schedule O (Form 1120) and its instructions is available at *www.irs.gov/form1120*.

OMB No. 1545-0123

Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part I Apportionment Plan Information

1 Type of controlled group:
a ☐ Parent-subsidiary group
b ☐ Brother-sister group
c ☐ Combined group
d ☐ Life insurance companies only

2 This corporation has been a member of this group:
a ☐ For the entire year.
b ☐ From ______________, 20 ______, until ______________, 20 ______ .

3 This corporation consents and represents to:
a ☐ Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on ______________, 20 ______, and for all succeeding tax years.
b ☐ Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending ______________, 20 ______, and for all succeeding tax years.
c ☐ Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
d ☐ Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on ______________, 20 ______, and for all succeeding tax years.

4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
a ☐ Elected by the component members of the group.
b ☐ Required for the component members of the group.

5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
a ☐ No apportionment plan is in effect and none is being adopted.
b ☐ An apportionment plan is already in effect. It was adopted for the tax year ending ______________, 20 ______, and for all succeeding tax years.

6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions.
a ☐ Yes.
(i) ☐ The statute of limitations for this year will expire on ______________, 20 ______.
(ii) ☐ On ______________, 20 ______, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until ______________, 20 ______.
b ☐ No. The members may not adopt or amend an apportionment plan.

7 Required information and elections for component members. Check the applicable box(es) (see instructions).
a ☐ The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
b ☐ The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
c ☐ The corporation has a short tax year that does not include December 31.

Part II Taxable Income Apportionment (See instructions)

Caution: *Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.*

			Taxable Income Amount Allocated to Each Bracket				
(a) Group member's name and employer identification number		**(b)** Tax year end (Yr-Mo)	**(c)** 15%	**(d)** 25%	**(e)** 34%	**(f)** 35%	**(g)** **Total** (add columns (c) through (f))
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total			15,325	9,091	10,026	2,534	

Part II **Taxable Income Apportionment** (See instructions)

Caution: *Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.*

	(a) Group member's name and employer identification number		(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket (c) 15%	(d) 25%	(e) 34%	(f) 35%	(g) **Total** (add columns (c) through (f))
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
Total				444,972	171,071	13,413,259	243,475,644	

Part III **Income Tax Apportionment** (See instructions)

	Income Tax Apportionment						
(a) Group member's name	**(b)** 15%	**(c)** 25%	**(d)** 34%	**(e)** 35%	**(f)** 5%	**(g)** 3%	**(h)** **Total income tax** (combine lines (b) through (g))
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total					7,705	684	

Part III **Income Tax Apportionment** (See instructions)

	Income Tax Apportionment						
(a) Group member's name	**(b)** 15%	**(c)** 25%	**(d)** 34%	**(e)** 35%	**(f)** 5%	**(g)** 3%	**(h)** **Total income tax** (combine lines (b) through (g))
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total					51,571	49,495	

TOTAL FORMS FILED 3,960 TOTAL FORMS E-FILED 3,873

SCHEDULE UTP (Form 1120)

Department of the Treasury
Internal Revenue Service

Uncertain Tax Position Statement

▶ File with Form 1120, 1120-F, 1120-L, or 1120-PC.

▶ Information about Schedule UTP (Form 1120) and its separate instructions is at *www.irs.gov/scheduleutp.*

OMB No. 1545-0123

2012

Name of entity as shown on page 1 of tax return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

EIN of entity

This Part I, Schedule UTP (Form 1120) is page ______ of ______ Part I pages.

Part I **Uncertain Tax Positions for the Current Tax Year.** See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ▶ ☐

(a) UTP No.	(b) Primary IRC Sections (e.g., "61","108", "263A", etc.) / Primary IRC Subsections (e.g. (f)(2)(A)(ii))			(c) Timing Codes (check if Permanent, Temporary, or both)		(d) Pass-Through Entity EIN	(e) Major Tax Position	(f) Ranking of Tax Position	(g) Reserved for Future Use
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		
C	( )( )( )( )	( )( )( )( )	( )( )( )( )	P	T	-	☐		

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CALENDAR YEAR FISCAL YEAR

Form **1120-F** Department of the Treasury Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2012, or tax year beginning 11,711, 2012, and ending 3,881, 20

▶ Information about Form 1120-F and its separate instructions is at *www.irs.gov/form1120f.*

OMB No. 1545-0126

2012

Type or Print

Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Number, street, and room or suite no. (see instructions): TOTAL RETURNS FILED 15,592

City or town, state and ZIP code, or country (see instructions): TOTAL FORMS E-FILED 7,408

Employer identification number

Check box(es) if: Initial return 1,649; Name or address change 508; Final return 1,081

A Country of incorporation 15,592

B Foreign country under whose laws the income reported on this return is also subject to tax

C Date incorporated 15,592

D **(1)** Location of corporation's primary books and records (city, province or state, and country)

(2) Principal location of worldwide business

(3) If the corporation maintains an office or place of business in the United States, check here . 5,266 ▶ ☐

E If the corporation had an agent in the United States at any time during the tax year, enter:

(1) Type of agent

(2) Name

(3) Address

F See the instructions and enter the corporation's principal:

(1) Business activity code number ▶ 15,592

(2) Business activity ▶ 15,592

(3) Product or service ▶ 15,592

G Check method of accounting: **(1)** ☐ Cash **(2)** ☐ Accrual 10,824 **(3)** ☐ Other (specify) ▶ 4,501

		Yes	No
H	Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach a statement with an explanation.		
I	Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach a statement with an explanation.		
J	Did the corporation file a U.S. income tax return for the preceding tax year? 13,285		
K	**(1)** At any time during the tax year, was the corporation engaged in a trade or business in the United States? 14,529		
L	Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country: 4,775		
M	Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ 4,376		
	Note: *Additional information is required on page 2.*		

Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 2	1	531		
2	Tax from Section II, Schedule J, line 9, page 4	2	4,267		
3	Tax from Section III (add lines 6 and 10 on page 5)	3	1,455		
4	**Total tax.** Add lines 1 through 3			4	4,668
5a	2011 overpayment credited to 2012	5a	2,304		
b	2012 estimated tax payments	5b	1,212		
c	Less 2012 refund applied for on Form 4466	5c	(6)		
d	Combine lines 5a through 5c	5d	2,848		
e	Tax deposited with Form 7004	5e	758		
f	Credit for tax paid on undistributed capital gains (attach Form 2439)	5f	*15		
g	Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g	14		
h	Refundable credit from Form 8827, line 8c	5h	8		
i	U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i	464 3,309		
j	Total payments. Add lines 5d through 5i TAX PMT ADJ. 121			5j	5,566
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			6	1,073
7	**Amount owed.** If line 5j is smaller than the total of lines 4 and 6, enter amount owed			7	1,527
8a	**Overpayment.** If line 5j is larger than the total of lines 4 and 6, enter amount overpaid			8a	4,904
b	**Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3** (from Schedule W, line 7, page 7)			8b	3,517
9	Enter portion of line 8a you want **Credited to 2013 estimated tax** ▶		2,485	**Refunded** ▶ 9	2,797

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

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.	

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120-F** Department of the Treasury Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2012, or tax year beginning ________, 2012, and ending ________, 20____

▶ Information about Form 1120-F and its separate instructions is at *www.irs.gov/form1120f.*

OMB No. 1545-0126

2012

Type or Print

Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Number, street, and room or suite no. (see instructions)

City or town, state and ZIP code, or country (see instructions)

Employer identification number

Check box(es) if: ☐ Initial return ☐ Name or address change ☐ Final return ☐ First post-merger return ☐ Amended return ☐ Schedule M-3 attached ☐ Protective return

A Country of incorporation ________

B Foreign country under whose laws the income reported on this return is also subject to tax ________

C Date incorporated ________

D (1) Location of corporation's primary books and records (city, province or state, and country) ________

(2) Principal location of worldwide business ________

(3) If the corporation maintains an office or place of business in the United States, check here . . . ▶ ☐

E If the corporation had an agent in the United States at any time during the tax year, enter:

(1) Type of agent ________

(2) Name ________

(3) Address ________

F See the instructions and enter the corporation's principal:

(1) Business activity code number ▶ ________

(2) Business activity ▶ ________

(3) Product or service ▶ ________

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

	Yes	No
H Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach a statement with an explanation.		
I Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach a statement with an explanation.		
J Did the corporation file a U.S. income tax return for the preceding tax year?		
K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States?		
(2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?		
L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country: ________		
M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ ________		

Note: *Additional information is required on page 2.*

Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 2			1	97,677		
2	Tax from Section II, Schedule J, line 9, page 4			2	2,299,446		
3	Tax from Section III (add lines 6 and 10 on page 5)			3	135,605		
4	**Total tax.** Add lines 1 through 3					4	2,435,052
5a	2011 overpayment credited to 2012	5a	795,217				
b	2012 estimated tax payments	5b	2,057,328				
c	Less 2012 refund applied for on Form 4466	5c	(194,163)				
d	Combine lines 5a through 5c			5d	2,658,382		
e	Tax deposited with Form 7004			5e	250,517		
f	Credit for tax paid on undistributed capital gains (attach Form 2439)			5f	*2,215		
g	Credit for federal tax paid on fuels (attach Form 4136). See instructions			5g	172		
h	Refundable credit from Form 8827, line 8c			5h	815		
i	U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))			5i	134,470 1,322,442		
j	Total payments. Add lines 5d through 5i TAX PMT ADJ 15					5j	4,234,544
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐					6	4,346
7	**Amount owed.** If line 5j is smaller than the total of lines 4 and 6, enter amount owed					7	84,770
8a	**Overpayment.** If line 5j is larger than the total of lines 4 and 6, enter amount overpaid					8a	1,879,901
b	**Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3** (from Schedule W, line 7, page 7)					8b	1,366,338
9	Enter portion of line 8a you want **Credited to 2013 estimated tax** ▶			993,681	**Refunded** ▶	9	886,220

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

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.	

Additional Information *(continued from page 1)*

		Yes	No
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
O	Is the corporation a personal service corporation? (See instructions for definition.)		
P	Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ $ 314		
Q	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.)		
	If "Yes," attach a statement showing **(1)** name and EIN of such U.S. corporation; **(2)** percentage owned; and **(3)** taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here . . . 2,424 ▶ ☐		
S	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ $ 8,152		
T	Is the corporation a subsidiary in a parent-subsidiary controlled group?		
	If "Yes," enter the parent corporation's: **(1)** EIN ▶ 679 **(2)** Name ▶ 1,318		
U	**(1)** Is the corporation a dealer under section 475?		
	(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		
V	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.)		
	If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item **T.**) Enter percentage owned ▶		
W	Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax?		
	If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. **Note:** *Failure to disclose a treaty-based return position may result in a $10,000 penalty (see section 6712).*		
X	During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3?		
	If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Y	**(1)** Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner?		
	If "Yes," attach Schedule P. See instructions.		
	(2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership?		
	If "Yes," see instructions for required attachment.		
Z	**(1)** Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations?		
	(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).		
AA	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?	27	
	If "Yes," complete and attach Schedule UTP.		

SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Include below **only** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that **(a)** are not correctly withheld at source or **(b)** are not correctly reported on Form 1042-S. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest				
2	Dividends				
3	Rents				
4	Royalties				
5	Annuities				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7	Gains from sale or exchange of patents, copyrights, etc.				
8	Fiduciary distributions (attach supporting statement)				
9	Gross transportation income (attach Schedule V)				
10	Other fixed or determinable annual or periodic gains, profits, and income				
11	Total. Enter here and on line 1, page 1 ▶				
12	Total. Enter here and include on line 5i, page 1 ▶				

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ **Yes** ☐ **No**

If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

Additional Information *(continued from page 1)*

		Yes	No
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
O	Is the corporation a personal service corporation? (See instructions for definition.)		
P	Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ $ 227,112		
Q	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.)		
	If "Yes," attach a statement showing **(1)** name and EIN of such U.S. corporation; **(2)** percentage owned; and **(3)** taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐		
S	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ $ 85,948,891		
T	Is the corporation a subsidiary in a parent-subsidiary controlled group?		
	If "Yes," enter the parent corporation's: **(1)** EIN ▶ **(2)** Name ▶		
U	**(1)** Is the corporation a dealer under section 475?		
	(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		
V	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.)		
	If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item **T.**) Enter percentage owned ▶		
W	Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax?		
	If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. **Note:** *Failure to disclose a treaty-based return position may result in a $10,000 penalty (see section 6712).*		
X	During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3?		
	If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Y	**(1)** Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner?		
	If "Yes," attach Schedule P. See instructions.		
	(2) During the tax year, did the corporation own directly or indirectly, at least a 10% interest, in any foreign partnership?		
	If "Yes," see instructions for required attachment.		
Z	**(1)** Has the corporation engaged in any transactions the results of which are subject to the arm's length standard under section 482 and its regulations?		
	(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).		
AA	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Include below **only** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that **(a)** are not correctly withheld at source or **(b)** are not correctly reported on Form 1042-S. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest				
2	Dividends				
3	Rents				
4	Royalties				
5	Annuities				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7	Gains from sale or exchange of patents, copyrights, etc.				
8	Fiduciary distributions (attach supporting statement)				
9	Gross transportation income (attach Schedule V)				
10	Other fixed or determinable annual or periodic gains, profits, and income				
11	Total. Enter here and on line 1, page 1 ▶				
12	Total. Enter here and include on line 5i, page 1 ▶				

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ Yes ☐ No
If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

Important: *Fill in all applicable lines and schedules. If you need more space, see* ***Assembling the Return*** *in the instructions.*

Income	1a	Gross receipts or sales ___ **b** Less returns and allowances ___ **c** Bal ▶			1c	6,630
	2	Cost of goods sold (attach Form 1125-A)			2	1,454
	3	Gross profit (subtract line 2 from line 1c)			3	6,615
	4	Dividends (Schedule C, line 14)			4	491
	5	Interest			5	4,240
	6	Gross rents			6	631
	7	Gross royalties			7	286
	8	Capital gain net income (attach Schedule D (Form 1120))			8	1,752
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	1,533
	10	Other income (see instructions—attach statement)			10	4,727
	11	**Total income.** Add lines 3 through 10 ▶	INCOME ADJ	1,010	11	12,802
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)			12	498
	13	Salaries and wages (less employment credits)			13	2,022
	14	Repairs and maintenance			14	4,341
	15	Bad debts (for bad debts over $500,000, attach a list of debtors and amounts)			15	476
	16	Rents			16	2,028
	17	Taxes and licenses			17	8,771
	18	Interest expense from Schedule I, line 25 (see instructions)			18	2,580
	19	Charitable contributions			19	990
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20	6,006
	21	Depletion	ESOP DIV	-	21	230
	22	Advertising	TOTAL AMORT	1,022	22	1,531
	23	Pension, profit-sharing, etc., plans	IDC- PRODUCTIVE	d	23	406
	24	Employee benefit programs	IDC- NON-PRODUCTIVE	9	24	1,034
	25	Domestic production activities deduction (attach Form 8903)			25	152
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)			26	677
	27	Other deductions (attach statement)	IDC- UNID OR AMORT	24	27	12,360
	28	**Total deductions.** Add lines 12 through 27 ▶	DEDUCTION ADJ	368	28	13,957
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶			29	14,117
	30	**Less:** **a** Net operating loss deduction (see instructions)	30a	2,285		
		b Special deductions (Schedule C, line 15)	30b	149		
		c Add lines 30a and 30b			30c	2,403
	31	Taxable income or (loss). Subtract line 30c from line 29			31	4,180

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

Important: *Fill in all applicable lines and schedules. If you need more space, see* ***Assembling the Return*** *in the instructions.*

Income	1a	Gross receipts or sales ______ b Less returns and allowances ______ c Bal ▶	1c	121,466,333
	2	Cost of goods sold (attach Form 1125-A)	2	94,958,654
	3	Gross profit (subtract line 2 from line 1c)	3	26,507,679
	4	Dividends (Schedule C, line 14)	4	157,000
	5	Interest	5	24,194,867
	6	Gross rents	6	544,791
	7	Gross royalties	7	801,323
	8	Capital gain net income (attach Schedule D (Form 1120))	8	1,980,407
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	114,753
	10	Other income (see instructions—attach statement)	10	10,960,019
	11	**Total income.** Add lines 3 through 10 INCOME ADJ -978,597 ▶	11	64,282,242
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)	12	705,482
	13	Salaries and wages (less employment credits)	13	9,374,896
	14	Repairs and maintenance	14	723,814
	15	Bad debts (for bad debts over $500,000, attach a list of debtors and amounts)	15	1,670,557
	16	Rents	16	1,361,729
	17	Taxes and licenses	17	2,323,960
	18	Interest expense from Schedule I, line 25 (see instructions)	18	16,237,651
	19	Charitable contributions	19	50,256
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	1,915,804
	21	Depletion ESOP DIV -	21	90,550
	22	Advertising TOTAL AMORT 485,304	22	346,518
	23	Pension, profit-sharing, etc., plans IDC- PRODUCTIVE d	23	306,099
	24	Employee benefit programs IDC- NON-PRODUCTIVE 434	24	772,448
	25	Domestic production activities deduction (attach Form 8903)	25	22,980
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)	26	4,121,422
	27	Other deductions (attach statement) IDC- UNID OR AMORT 158,718	27	17,513,952
	28	**Total deductions.** Add lines 12 through 27 DEDUCTION ADJ -432,976 ▶	28	57,105,143
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶	29	7,177,099
	30	**Less:** a Net operating loss deduction (see instructions) — 30a 7,396,113		
		b Special deductions (Schedule C, line 15) — 30b 10,114		
		c Add lines 30a and 30b	30c	7,406,226
	31	Taxable income or (loss). Subtract line 30c from line 29	31	6,663,563

Form **1120-F** (2012)

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (Continued)

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	125	70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	*25	80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	d	see instructions	-
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	-	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	-	48	
6	Dividends from less-than-20%-owned foreign corporations	*16	70	
7	Dividends from 20%-or-more-owned foreign corporations	-	80	
8	**Total.** Add lines 1 through 7. See instructions for limitation			149
9	Dividends from foreign corporations not included on lines 3, 6, or 7	*26		SPCL DED ADJ
10	Foreign dividend gross-up (section 78)	-		
11	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	d		-
12	Other dividends DIVIDEND ADJ *16	341		
13	Deduction for dividends paid on certain preferred stock of public utilities			-
14	**Total dividends.** Add lines 1 through 12. Enter here and on line 4, page 3	491		
15	**Total special deductions.** Add lines 8 and 13. Enter here and on line 30b, page 3 ▶			149

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) 1,343 ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	4,124
3	Alternative minimum tax (attach Form 4626) INCM TAX ADJ -			3	233
4	Add lines 2 and 3			4	4,330
5a	Foreign tax credit (attach Form 1118)	5a	*49		
b	General business credit (attach Form 3800)	5b	158		
c	Credit for prior year minimum tax (attach Form 8827)	5c	53		
d	Bond credits from Form 8912	5d	d		
6	**Total credits.** Add lines 5a through 5d			6	254
7	Subtract line 6 from line 4 RCPTR QEV -			7	4,306
8	Other taxes. FORM 4255 - FORM 8611 - FORM 8697 - FORM 8866 - FORM 8902 - RCPTR IEC -			8	
9	**Total tax.** Add lines 7 and 8. Enter here and on line 2, page 1 TOT TX ADJ 57			9	4,267

Form **1120-F** (2012)

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (Continued)

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	3,408	70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	*9,666	80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	d	see instructions	-
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	-	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	-	48	
6	Dividends from less-than-20%-owned foreign corporations	d	70	
7	Dividends from 20%-or-more-owned foreign corporations	-	80	
8	**Total.** Add lines 1 through 7. See instructions for limitation			10,114
9	Dividends from foreign corporations not included on lines 3, 6, or 7	*15,962		SPCL DED ADJ
10	Foreign dividend gross-up (section 78)	-		
11	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	d		-
12	Other dividends DIVIDEND ADJ *118	126,864		
13	Deduction for dividends paid on certain preferred stock of public utilities			-
14	**Total dividends.** Add lines 1 through 12. Enter here and on line 4, page 3	157,000		
15	**Total special deductions.** Add lines 8 and 13. Enter here and on line 30b, page 3 ▶			10,114

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) INCM TAX ADJ - ▶ ☐			2	2,294,862
3	Alternative minimum tax (attach Form 4626)			3	45,911
4	Add lines 2 and 3 FRN CR ORIG - FRN CR ADJ -			4	2,340,773
5a	Foreign tax credit (attach Form 1118)	5a	d		
b	General business credit (attach Form 3800)	5b	20,308		
c	Credit for prior year minimum tax (attach Form 8827)	5c	13,983		
d	Bond credits from Form 8912	5d	d		
6	**Total credits.** Add lines 5a through 5d			6	40,429
7	Subtract line 6 from line 4 RCPTR QEV -			7	2,300,344
8	Other taxes FORM 4255 - FORM 8611 - FORM 8697 - FORM 8866 - FORM 8902 - RCPTR IEC -			8	
9	**Total tax.** Add lines 7 and 8. Enter here and on line 2, page 1 TOT TX ADJ -899			9	2,299,446

Form 1120-F (2012)

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1	
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	4,464
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	11,848
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	10,141
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	9,600
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	4,735
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	5,721
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	2,524
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	1,856
6	**Branch profits tax.** Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	6	1,295

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a	
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b	
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	
8	**Branch Interest** (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ▶ ☐	8	
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9b	
c	Subtract line 9b from line 9a	9c	
10	**Tax on excess interest.** Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	10	

Part III—Additional Information

		Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a	A complete termination of all U.S. trades or businesses?		
b	The tax-free liquidation or reorganization of a foreign corporation?		
c	The tax-free incorporation of a U.S. trade or business?		
	If **11a** or **11b** applies and the transferee is a domestic corporation, attach Form 8848. If **11c** applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1	7,177,099
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	-1,811,599
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	2,411,011
4a	Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	184,480,849
b	Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	178,320,281
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	21,955,609
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	15,685,262
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	-35,958,549
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	5,453,642
6	**Branch profits tax.** Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	6	121,373

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a	Enter the interest from Section II, line 18	7a	
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b	
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	
8	**Branch Interest** (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ▶ ☐	8	
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-.	9b	
c	Subtract line 9b from line 9a	9c	
10	**Tax on excess interest.** Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	10	

Part III—Additional Information

		Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a	A complete termination of all U.S. trades or businesses?		
b	The tax-free liquidation or reorganization of a foreign corporation?		
c	The tax-free incorporation of a U.S. trade or business?		
	If **11a** or **11b** applies and the transferee is a domestic corporation, attach Form 8848. If **11c** applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Form **1120-F** (2012)

Note: *Check if completing on* ▶ ☐ U.S. basis or ☐ Worldwide basis.

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		( )	
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Assets held in trust				
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*				
17 Total assets				
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*				
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity				
25 Capital stock: a Preferred stock				
b Common stock				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock		( )		( )
31 Total liabilities and shareholders' equity				

*Attach statement—see instructions.

Note: *Check if completing on* ▶ ☐ U.S. basis or ☐ Worldwide basis.

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		( )	
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Assets held in trust				
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*				
17 Total assets				
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*				
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity				
25 Capital stock: a Preferred stock				
b Common stock				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock		( )		( )
31 Total liabilities and shareholders' equity				

*Attach statement—see instructions.

TOTAL FORMS FILED 11,796 TOTAL FORMS E-FILED 5,847

SCHEDULES M-1 and M-2 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books

▶ Information about Schedules M-1 and M-2 (Form 1120-F) and its instructions is at *www.irs.gov/form1120f*.
▶ Attach to Form 1120-F.

OMB No. 1545-0126

2012

Name of corporation: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Schedule M-1 **Reconciliation of Income (Loss) per Books With Income per Return**
Note. Schedule M-3 may be required instead of Schedule M-1—see instructions.

1	Net income (loss) per books	8,024	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	1,274	a	Tax-exempt interest $ 139	
3	Excess of capital losses over capital gains	77	b	Other (itemize):	
4	Income subject to tax not recorded on books this year (itemize):	721			966
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation $ 671		a	Depreciation $ 804	
b	Charitable contributions $		b	Charitable contributions $	
c	Travel and entertainment $ 1,291		c	Other (itemize):	
d	Other (itemize):	3,641			2,513
			9	Add lines 7 and 8	2,934
6	Add lines 1 through 5	8,166	10	Income—line 6 less line 9	8,134

Schedule M-2 **Analysis of Unappropriated Retained Earnings per Books**

1	Balance at beginning of year		5	Distributions: a Cash	705
2	Net income (loss) per books			b Stock	8
3	Other increases (itemize):			c Property	8
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, under some circumstances, a foreign corporation is required to complete (or may voluntarily complete) Schedule M-3 (Form 1120-F) in lieu of Schedule M-1.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are $10 million or more. A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note. If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than $25,000.

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books. The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set or sets of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following:

- Meal and entertainment expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over $25.
- Expenses of an individual over $2,000 that are allocable to conventions on cruise ships.
- Employee achievement awards over $400.
- The cost of entertainment tickets over face value (also subject to the 50% limit under section 274(n)).
- The cost of skyboxes over the face value of nonluxury box seat tickets.
- The part of luxury water travel expenses not deductible under section 274(m).
- Expenses for travel as a form of education.
- Other nondeductible travel and entertainment expenses.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings. Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note. For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULES M-1 and M-2 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books

▶ Information about Schedules M-1 and M-2 (Form 1120-F) and its instructions is at *www.irs.gov/form1120f*.
▶ Attach to Form 1120-F.

OMB No. 1545-0126

2012

Name of corporation: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

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

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

1	Net income (loss) per books	249,021	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	265,023	a	Tax-exempt interest $ 670	
3	Excess of capital losses over capital gains	5,011	b	Other (itemize):	
4	Income subject to tax not recorded on books this year (itemize):	63,752			78,753
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation $ 33,042		a	Depreciation $ 19,354	
b	Charitable contributions $		b	Charitable contributions $	
c	Travel and entertainment $ 6,508		c	Other (itemize):	
d	Other (itemize):	176,248			360,500
			9	Add lines 7 and 8	439,253
6	Add lines 1 through 5	759,055	10	Income—line 6 less line 9	181,390

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books

1	Balance at beginning of year		5	Distributions: a Cash	1,128,289
2	Net income (loss) per books			b Stock	62
3	Other increases (itemize):			c Property	1,080
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, under some circumstances, a foreign corporation is required to complete (or may voluntarily complete) Schedule M-3 (Form 1120-F) in lieu of Schedule M-1.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are $10 million or more. A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note. If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than $25,000.

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books. The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set or sets of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following:

- Meal and entertainment expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over $25.
- Expenses of an individual over $2,000 that are allocable to conventions on cruise ships.
- Employee achievement awards over $400.
- The cost of entertainment tickets over face value (also subject to the 50% limit under section 274(n)).
- The cost of skyboxes over the face value of nonluxury box seat tickets.
- The part of luxury water travel expenses not deductible under section 274(m).
- Expenses for travel as a form of education.
- Other nondeductible travel and entertainment expenses.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings. Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note. For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

TOTAL FORMS FILED 2,131 TOTAL FORMS E-FILED 1,435

SCHEDULE M-3 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of $10 Million or More

▶ Attach to Form 1120-F.
▶ Information about Schedule M-3 (Form 1120-F) and its instructions is available at *www.irs.gov/form1120f*.

OMB No. 1545-0126

2012

Name of corporation: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

		Yes	No
A	Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)?	177	1,935
B	Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)?	698	1,413
C	Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)?	1,161	944
D	Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L?	627	1,479

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?

☐ **Yes.** Complete the remainder of Part I as follows: 152

If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.

☐ **No.** Complete the remainder of Part I as follows: 1,899

If B is "Yes," use the income statement described in B to complete lines 2 through 11.
If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

2a Enter the income statement period: Beginning 2,089 Ending 2,089

b Has the corporation's income statement been restated for the income statement period entered on line 2a?

☐ **Yes.** Attach an explanation and the amount of each item restated. -

☐ **No.** 2,103

c Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?

☐ **Yes.** Attach an explanation and the amount of each item restated. 43

☐ **No.** 2,058

3 Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?

☐ **Yes.** List exchange(s) and symbol ▶ 120 141

☐ **No.** 1,966

4	Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	1,976
5a	Net income from includible disregarded foreign entities not included on line 4 (attach statement)	5a	*22
b	Net loss from includible disregarded foreign entities not included on line 4 (attach statement)	5b	(*21)
c	Net income from includible disregarded U.S. entities not included on line 4 (attach statement)	5c	*28
d	Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	5d	(15)
6	Net income (loss) from foreign locations not included on line 4 (attach statement)	6	5
7a	Net income of non-includible entities (attach statement)	7a	(40)
b	Net loss of non-includible entities (attach statement)	7b	39
8	Adjustments to intercompany transactions (attach statement)	8	*13
9	Adjustments to reconcile income statement period to tax year (attach statement)	9	*14
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	60
11	**Adjusted financial net income (loss) of non-consolidated foreign corporation.** Combine lines 4 through 10	11	2,019

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE M-3 (Form 1120-F)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of $10 Million or More

▶ Attach to Form 1120-F.
▶ Information about Schedule M-3 (Form 1120-F) and its instructions is available at *www.irs.gov/form1120f*.

OMB No. 1545-0126

2012

Name of corporation: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

A Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? . . . . . . ☐ **Yes** ☐ **No**

B Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? . . . . . . ☐ **Yes** ☐ **No**

C Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ **Yes** ☐ **No**

D Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? . . . . . . ☐ **Yes** ☐ **No**

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?

☐ **Yes.** Complete the remainder of Part I as follows:

If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.

If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.

☐ **No.** Complete the remainder of Part I as follows:

If B is "Yes," use the income statement described in B to complete lines 2 through 11.

If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.

If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.

If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

2a Enter the income statement period: Beginning ______________ Ending ______________

b Has the corporation's income statement been restated for the income statement period entered on line 2a?

☐ **Yes.** Attach an explanation and the amount of each item restated.

☐ **No.**

c Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?

☐ **Yes.** Attach an explanation and the amount of each item restated.

☐ **No.**

3 Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?

☐ **Yes.** List exchange(s) and symbol ▶ ______________________________

☐ **No.**

4	Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	100,119,599
5a	Net income from includible disregarded foreign entities not included on line 4 (attach statement)	5a	*12,170
b	Net loss from includible disregarded foreign entities not included on line 4 (attach statement)	5b	(*158,923)
c	Net income from includible disregarded U.S. entities not included on line 4 (attach statement)	5c	656,327
d	Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	5d	(183,051)
6	Net income (loss) from foreign locations not included on line 4 (attach statement)	6	-272,498
7a	Net income of non-includible entities (attach statement)	7a	(7,674,266)
b	Net loss of non-includible entities (attach statement)	7b	1,966,456
8	Adjustments to intercompany transactions (attach statement)	8	*108,959
9	Adjustments to reconcile income statement period to tax year (attach statement)	9	*-974,377
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	-3,767,499
11	**Adjusted financial net income (loss) of non-consolidated foreign corporation.** Combine lines 4 through 10	11	89,932,037

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-F. Cat. No. 39667H **Schedule M-3 (Form 1120-F) 2012**

Name of corporation: **Corporation 2012 Line Item Counts (Estimated from SOI Sample)**

Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1	Gross receipts	314	42	22	81	282
2	Cost of goods sold (attach statement)	229	122	39	41	207
3a	Dividends from foreign entities	68	d	8	62	d
b	Dividends from U.S. entities	52	16	17	24	29
c	Dividend equivalents received	d	-	-	d	d
4a	Interest income excluding interest equivalents	768	158	185	331	432
b	Substitute interest payments received	d	-	d	d	d
c	Interest equivalents not included on line 4b	50	d	6	*21	26
5	Gross rental income	206	9	5	35	200
6	Gross royalty income	70	d	d	26	51
7	Fee and commission income	152	47	49	23	151
8	Income (loss) from equity method corporations	14	d	10		
9	Net income (loss) from U.S. partnerships	786	609	323	448	1,045
10	Net income (loss) from certain foreign partnerships (see instructions)	271	146	115	194	237
11	Net income (loss) from other pass-through entities (attach statement)	69	45	18	47	67
12	Items relating to reportable transactions (attach statement)	d	d	d	d	d
13	Hedging transactions	33	19	6	d	29
14a	Mark-to-market income (loss) under section 475(a)	40	29	7	d	38
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)	d	d	d	d	d
c	Mark-to-market income (loss) under section 475(e)	d	d	d	d	6
d	Mark-to-market income (loss) under section 475(f)	d	-	d	d	d
15	Gain (loss) from certain section 988 transactions	68	d	d	36	32
16a	Interest income from global securities dealing	d	-	d	d	d
b	Dividends from global securities dealing	d	-	-	-	d
c	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b	35	d	d	*14	26
17	Sales versus lease (for sellers and/or lessors)	-	-	d	-	d
18	Section 481(a) adjustments		35	9	-	43
19	Unearned/deferred revenue	12	26	-	d	27
20	Original issue discount, imputed interest, and phantom income	d	d	d	d	d
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	356	273	64		
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		75	34	22	108

Name of corporation | Employer identification number

Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Part II **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1	Gross receipts	149,611,096	7,556,080	-1,499,407	-34,570,965	120,259,253
2	Cost of goods sold (attach statement)	-110,764,893	33,326	1,001,224	7,130,892	-102,599,041
3a	Dividends from foreign entities	5,130,690	d	-1,226,719	-3,869,578	d
b	Dividends from U.S. entities	355,567	-10,141	-111,052	-113,495	120,879
c	Dividend equivalents received	d	-	-	d	d
4a	Interest income excluding interest equivalents	43,076,664	213,674	-18,290,770	-6,379,502	18,636,066
b	Substitute interest payments received	d	-	d	d	d
c	Interest equivalents not included on line 4b	362,100	d	-4,231	d	351,037
5	Gross rental income	2,360,361	-5,582	1,493	-1,295,296	1,086,889
6	Gross royalty income	2,166,742	d	d	-1,658,084	583,168
7	Fee and commission income	7,413,512	74,905	-213,299	-329,524	6,945,594
8	Income (loss) from equity method corporations	196,296	d	-168,573		
9	Net income (loss) from U.S. partnerships	7,602,256	-2,309,934	-682,095	-2,146,473	2,330,504
10	Net income (loss) from certain foreign partnerships (see instructions)	5,702,625	-836,930	-254,217	-4,003,336	457,963
11	Net income (loss) from other pass-through entities (attach statement)	1,875,469	-741,873	-157,645	-928,127	38,116
12	Items relating to reportable transactions (attach statement)	d	d	d	d	d
13	Hedging transactions	-325,137	223,940	d	d	-57,535
14a	Mark-to-market income (loss) under section 475(a)	410,779	d	217,894	d	660,501
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)	d	d	d	d	d
c	Mark-to-market income (loss) under section 475(e)	d	d	d	d	647,655
d	Mark-to-market income (loss) under section 475(f)	d	-	d	d	d
15	Gain (loss) from certain section 988 transactions	523,453	d	d	-368,658	152,301
16a	Interest income from global securities dealing	d	-	d	d	d
b	Dividends from global securities dealing	d	-	-	-	d
c	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b	464,822	d	d	*-59,089	326,560
17	Sales versus lease (for sellers and/or lessors)	-	-	d	-	d
18	Section 481(a) adjustments		1,029,767	2,034	-	1,031,802
19	Unearned/deferred revenue	97,581	d	-	d	97,441
20	Original issue discount, imputed interest, and phantom income	d	d	d	d	d
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	9,880,633	-9,708,963	-439,924		
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		1,096,416	540,452	-838,858	830,947

Name of corporation | Employer identification number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) *(continued from page 2)*

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		45	*22	d	57
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		164	47	18	206
e	Abandonment losses		*13	*12	d	23
f	Worthless stock losses (attach statement)		-	-	-	-
g	Other gain/loss on disposition of assets other than inventory		10	8	6	13
22	Capital loss limitation and carryforward used		81	24	d	106
23	Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		d	d	d	8
24	Other income (loss) items with differences (attach statement)	741	388	257	258	267
25	**Total income (loss) items.** Combine lines 1 through 24	1,894	1,184	855	908	1,932
26	**Total expense/deduction items** (from Part III, line 33)	1,370	989	1,017	906	1,379
27	Other items with no differences	1,008			113	954
28	**Reconciliation totals.** Combine lines 25 through 27	2,025	1,458	1,356	1,177	2,049

Note. Line 28, column (a), must equal the amount on Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1	U.S. current income tax expense	523	20	500	25	
2	U.S. deferred income tax expense	114	13	94	9	
3	Non-U.S. current income tax expense (other than foreign withholding taxes)	304	137	105	44	283
4	Non-U.S. deferred income tax expense	52	*16	19	18	
5	Non-U.S. withholding taxes	40	d	26	10	15
6	Compensation with section 162(m) limitation	8	d	d	d	8
7	Salaries and other base compensation	406	162	25	52	380
8	Stock option expense	49	34	18	*11	25
9	Other equity-based compensation	14	10	5	5	12
10	Meals and entertainment	499	*11	482	60	476
11	Fines and penalties	172	d	169	d	6
12	Judgments, damages, awards, and similar costs	5	d	-	d	d

Name of corporation | Employer identification number

Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) *(continued from page 2)*

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-455,460	d	d	-429,259
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-1,431,985	323,355	104,158	-1,295,352
e	Abandonment losses		*-103,207	d	d	-37,152
f	Worthless stock losses (attach statement)		-	-	-	-
g	Other gain/loss on disposition of assets other than inventory		-10,084	26,909	-15,425	1,404
22	Capital loss limitation and carryforward used		519,940	d	d	519,900
23	Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		d	d	d	93,592
24	Other income (loss) items with differences (attach statement)	61,932,181	-4,339,283	-16,129,299	-41,074,406	546,658
25	**Total income (loss) items.** Combine lines 1 through 24	188,259,112	-8,289,057	-37,551,108	-90,279,651	51,178,365
26	**Total expense/deduction items** (from Part III, line 33)	-85,098,532	906,647	27,064,428	20,366,408	-36,400,227
27	Other items with no differences	-13,514,290			5,446,844	-8,053,000
28	**Reconciliation totals.** Combine lines 25 through 27	89,803,746	-7,372,365	-10,486,624	-64,339,157	6,724,280

Note. Line 28, column (a), must equal the amount on Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1	U.S. current income tax expense	1,121,485	-1,464	-1,094,339	-16,322	
2	U.S. deferred income tax expense	-413,664	-592	416,280	-2,062	
3	Non-U.S. current income tax expense (other than foreign withholding taxes)	1,832,469	-651,529	-34,075	-742,380	403,640
4	Non-U.S. deferred income tax expense	152,910	*-3,277	-141,239	-8,394	
5	Non-U.S. withholding taxes	32,504	d	-21,807	d	9,228
6	Compensation with section 162(m) limitation	86,394	d	d	d	41,729
7	Salaries and other base compensation	9,825,488	57,437	-334,981	-2,771,882	6,695,344
8	Stock option expense	161,085	-9,208	49,040	*-118,204	86,140
9	Other equity-based compensation	141,872	13,178	306	-62,777	93,669
10	Meals and entertainment	139,609	*-36	-47,655	-14,367	77,314
11	Fines and penalties	271,858	d	-267,731	d	500
12	Judgments, damages, awards, and similar costs	201,221	d	-	d	d

Name of corporation | Employer identification number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) *(continued from page 3)*

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13	Pension and profit-sharing	204	56	9	15	186
14	Other post-retirement benefits	27	14	-	d	25
15	Deferred compensation	23	18	-	d	20
16	Charitable contributions	252	234	27	26	202
17	Domestic production activities deduction		d	59	-	62
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees	5	d	d	-	d
19	Current year acquisition/reorganization other costs	d	d	d	-	d
20	Amortization/impairment of goodwill	37	56	*14	*13	70
21	Amortization of acquisition, reorganization, and start-up costs	25	31	*12	d	47
22	Other amortization or impairment write-offs	160	164	7	31	181
23	Depreciation	564	431	9	68	567
24	Bad debt expense	262	199	18	33	195
25	Purchase versus lease (for purchasers and/or lessees)	d	-	d	-	-
26a	Interest expense per books	549	169	299		
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				538	677
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)		71	(24)		98
d	U.S. source substitute interest payments	d	-	-	d	d
e	Interest equivalents (e.g., guarantee fees) not included on line 26d	9	-	d	6	5
27	Dividend equivalents	d	d	d	-	-
28	Fee and commission expense	159	26	31	36	119
29	Rental expense	277	62	11	31	266
30	Royalty expense	30	d	d	10	*20
31	Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)				223	229
32	Other expense/deduction items with differences (attach statement)	949	565	408	481	780
33	**Total expense/deduction items.** Combine lines 1 through 32. Enter here and on Part II, line 26	1,370	989	1,017	907	1,379

Schedule M-3 (Form 1120-F) 2012

Name of corporation

Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) *(continued from page 3)*

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13	Pension and profit-sharing	463,822	2,303	-23,354	-126,408	316,362
14	Other post-retirement benefits	29,368	26,551	-	d	51,573
15	Deferred compensation	18,985	-31,893	-	d	-16,416
16	Charitable contributions	34,600	-11,674	-1,833	-6,688	14,405
17	Domestic production activities deduction		d	d	-	21,944
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees	2,229	d	d	-	d
19	Current year acquisition/reorganization other costs	d	d	d	-	d
20	Amortization/impairment of goodwill	102,912	189,184	*-73,733	*-21,462	196,901
21	Amortization of acquisition, reorganization, and start-up costs	73,008	-911	*-68,657	d	2,962
22	Other amortization or impairment write-offs	602,228	-66,924	-343,449	-10,320	181,711
23	Depreciation	3,744,149	1,336,110	-103,791	-3,425,131	1,550,993
24	Bad debt expense	1,859,971	407,595	69,214	-618,596	1,702,267
25	Purchase versus lease (for purchasers and/or lessees)	d	-	d	-	-
26a	Interest expense per books	25,360,870	-448,785	-22,642,497		
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				13,460,469	16,080,646
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)		-194,912	(-130,805)		-277,279
d	U.S. source substitute interest payments	d	-	-	d	d
e	Interest equivalents (e.g., guarantee fees) not included on line 26d	182,628	-	d	d	49,302
27	Dividend equivalents	d	d	d	-	-
28	Fee and commission expense	2,219,578	-16,757	292,809	-1,097,066	1,398,563
29	Rental expense	1,198,035	-15,130	-25,707	-200,394	967,804
30	Royalty expense	1,396,588	d	d	-1,343,945	*103,914
31	Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)				1,690,376	1,776,735
32	Other expense/deduction items with differences (attach statement)	34,177,070	-1,574,794	-2,905,834	-24,662,618	4,783,765
33	**Total expense/deduction items.** Combine lines 1 through 32. Enter here and on Part II, line 26	85,074,509	-913,068	-27,447,824	-20,364,817	36,314,126

Schedule M-3 (Form 1120-F) 2012

CALENDAR YEAR FISCAL YEAR

Form **1120-L**

Department of the Treasury
Internal Revenue Service

U.S. Life Insurance Company Income Tax Return

For calendar year 2012 or tax year beginning 707, 2012, ending 6 20

▶ Information about Form 1120-L and its separate instructions is at *www.irs.gov/form1120l.*

OMB No. 1545-0128

2012

A Check if:		Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)	**B** Employer identification number: 244
1 Consolidated return (attach Form 851) . ☐	142	Number, street, and room or suite no. If a P.O. box, see instructions. TOTAL RETURNS FILED 713	**C** Date incorporated: 713
2 Life-nonlife consolidated return ☐	102		
3 Schedule M-3 (Form 1120-L) attached ☐	425	City or town, state, and ZIP code: TOTAL FORMS E-FILED 84	**D** Check applicable box if an election has been made under section(s): 953(c)(3)(C) - 953(d) 244

E Check if: (1) NAME CHANGE ☐ 13 (3) FINAL (4) 25

Income	1	Gross premiums, etc., less return premiums, etc. Enter balance	GROSS PREMIUMS . 669	1	630
	2	Net decrease, if any, in reserves (see instructions)		2	350
	3	10% of any decrease in reserves under section 807(f)(1)(B)(ii)		3	104
	4	Investment income (Schedule B, line 8) (see instructions)		4	685
	5	Net capital gain (Schedule D (Form 1120), line 17)		5	299
	6	Income from a special loss discount account (attach Form 8816)		6	d
	7	Other income (attach statement)		7	359
	8	Life insurance company gross income. Add lines 1 through 7		8	713
Deductions (See instructions for limitations on deductions.)	9	Death benefits, etc.	COST OF GOODS	9	-
	10	Net increase, if any, in reserves (Schedule F, line 35)	OFF CMPNSTN 47	10	332
	11	10% of any increase in reserves under section 807(f)(1)(B)(i)	TAXES PD 589	11	90
	12	Deductible policyholder dividends (Schedule F, line 18e)	PROD ACT DED d	12	167
	13	Assumption by another person of liabilities under insurance, et	NET DEPR 302	13	d
	14	Dividends reimbursable by taxpayer	REPAIRS 88	14	d
	15a	Interest ▶ b Less tax-exempt interest expense c Bal ▶		15c	199
	16	Deductible policy acquisition expenses (Schedule G, line 20)	ADVERTISING . 273	16	619
	17	Additional deduction (attach Form 8816)	BAD DEBT DED . 161	17	d
	18	Other deductions (see instructions) (attach statement)	PRF SHR PLANS . 254	18	688
	19	Add lines 9 through 18	RENTS PD . 308	19	713
	20	**Subtotal.** Subtract line 19 from line 8	CONTRIBUTIONS 94	20	713
	21a	Dividends-received deduction (Schedule A, line 16, column (c))	21a 281		
		Plus: b Operations loss deduction (see instructions) (attach statement)	21b 153	21c	351
	22	Gain or (loss) from operations. Subtract line 21c from line 20	EMPL BNFT PLNS . 260	22	470
	23	Small life insurance company deduction (Schedule H, line 17)	TOT AMORT . 604	23	278
	24	Life insurance company taxable income (LICTI). Subtract line 23 f	ESOP . -	24	470
	25	Limitation on noninsurance losses (Schedule I, line 9)	DEPLETION . 13	25	d
	26	Amount subtracted from policyholders surplus account (Schedule	DEDUCTION ADJ . 181	26	d
Tax and Payments	27	**Taxable income.** Add lines 24, 25, and 26 (see instructions)		27	453
	28	**Total tax** (Schedule K, line 10)		28	454
	29a	2011 overpayment credited to 2012	29a 447		
	b	Prior year(s) special estimated tax payments to be applied	29b d		
	c	2012 estimated tax payments	29c 365		
	d	2012 special estimated tax payments *(Do not include on line 29f)*	29d -		
	e	Less 2012 refund applied for on Form 4466	29e (11) 29f 527		
	g	Tax deposited with Form 7004	29g 195		
	h	Credits: **(1)** Form 2439 d **(2)** Form 4136 8	29h 8		
	i	U.S. income tax paid or withheld at source (attach Form 1042-S)	29i d		
	j	Refundable credit from Form 8827, line 8c	29j d	29k	555
	30	Estimated tax penalty. Check if Form 2220 is attached	TAX PMT ADJ . d ▶ ☐	30	62
	31	**Amount owed.** If line 29k is smaller than the total of lines 28 and 30, enter amount owed		31	59
	32	**Overpayment.** If line 29k is larger than the total of lines 28 and 30, enter amount overpaid		32	516
	33	Enter amount from line 32: **Credited to 2013 estimated tax ▶** 426	**Refunded ▶**	33	125

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer Date ▶ Title

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.	

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120-L**
Department of the Treasury
Internal Revenue Service

U.S. Life Insurance Company Income Tax Return

For calendar year 2012 or tax year beginning ______________, 2012, ending ______________, 20________

▶ **Information about Form 1120-L and its separate instructions is at *www.irs.gov/form1120l*.**

OMB No. 1545-0128

2012

A Check if: 1 Consolidated return (attach Form 851) . ☐ 2 Life-nonlife consolidated return . . ☐ 3 Schedule M-3 (Form 1120-L) attached . . . ☐	**Please print or type** Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample) Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, and ZIP code	**B** Employer identification number **C** Date incorporated **D** Check applicable box if an election has been made under section(s): ☐ 953(c)(3)(C) ☐ 953(d)

E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

Income

1	Gross premiums, etc., less return premiums, etc. Enter balance	GROSS PREMIUMS 598,200,741	1	713,298,436
2	Net decrease, if any, in reserves (see instructions)		2	134,230,205
3	10% of any decrease in reserves under section 807(f)(1)(B)(ii)		3	d
4	Investment income (Schedule B, line 8) (see instructions)		4	178,504,405
5	Net capital gain (Schedule D (Form 1120), line 17)		5	19,572,639
6	Income from a special loss discount account (attach Form 8816)		6	d
7	Other income (attach statement)		7	84,275,707
8	Life insurance company gross income. Add lines 1 through 7		8	999,198,309

Deductions (See instructions for limitations on deductions.)

9	Death benefits, etc.	DEATH BENEFITS; COST OF GOODS	9	-
10	Net increase, if any, in reserves (Schedule F, line 35)	OFF CMPNSTN 1,030,005	10	159,393,331
11	10% of any increase in reserves under section 807(f)(1)(B)(i)	TAXES PD 8,297,525	11	587,972
12	Deductible policyholder dividends (Schedule F, line 18e)	PROD ACT DED d	12	25,699,063
13	Assumption by another person of liabilities under insurance, et	NET DEPR 6,222,629	13	d
14	Dividends reimbursable by taxpayer	REPAIRS 254,990	14	d
15a	Interest ▶ 7,933,071 b Less tax-exempt interest expense	c Bal ▶	15c	23,812,916
16	Deductible policy acquisition expenses (Schedule G, line 20)	ADVERTISING 2,399,400	16	10,230,667
17	Additional deduction (attach Form 8816)	BAD DEBT DED 4,496,070	17	d
18	Other deductions (see instructions) (attach statement)	PRF SHR PLANS 4,388,187	18	193,405,235
19	Add lines 9 through 18	RENTS PD 2,984,516	19	962,054,526
20	**Subtotal.** Subtract line 19 from line 8	CONTRIBUTIONS 164,787	20	43,592,863
21a	Dividends-received deduction (Schedule A, line 16, column (c))	21a 3,778,228		
	Plus: b Operations loss deduction (see instructions) (attach statement)	21b 18,431,264	21c	22,209,492
22	Gain or (loss) from operations. Subtract line 21c from line 20	EMPL BNFT PLNS 3,318,050	22	32,141,389
23	Small life insurance company deduction (Schedule H, line 17)	TOT AMORT 12,659,108	23	87,392
24	Life insurance company taxable income (LICTI). Subtract line 23	ESOP -	24	32,053,998
25	Limitation on noninsurance losses (Schedule I, line 9)	DEPLETION 79,879	25	d
26	Amount subtracted from policyholders surplus account (Schedu	DEDUCTION ADJ 100,901,495	26	d

Tax and Payments

27	**Taxable income.** Add lines 24, 25, and 26 (see instructions)			27	28,610,249
28	**Total tax** (Schedule K, line 10)			28	7,619,065
29a	2011 overpayment credited to 2012	29a d			
b	Prior year(s) special estimated tax payments to be applied	29b d			
c	2012 estimated tax payments	29c 6,712,736			
d	2012 special estimated tax payments (*Do not include on line 29f*)		29d -		
e	Less 2012 refund applied for on Form 4466	29e (327,524)	29f 7,954,856		
g	Tax deposited with Form 7004		29g 1,242,112		
h	Credits: **(1)** Form 2439 d **(2)** Form 4136 9		29h 39		
i	U.S. income tax paid or withheld at source (attach Form 1042-S)		29i d		
j	Refundable credit from Form 8827, line 8c		29j d	29k	9,250,017
30	Estimated tax penalty. Check if Form 2220 is attached ▶ ☐	TAX PMT ADJ d		30	1,360
31	**Amount owed.** If line 29k is smaller than the total of lines 28 and 30, enter amount owed			31	207,375
32	**Overpayment.** If line 29k is larger than the total of lines 28 and 30, enter amount overpaid			32	1,836,965
33	Enter amount from line 32: **Credited to 2013 estimated tax ▶** 1,166,977	**Refunded ▶**		33	669,987

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date | ▶ Title

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. 11480E Form **1120-L** (2012)

Schedule A Dividend Income and Dividends-Received Deduction (see instructions)

	Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction ((a) times (b))
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1	304		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2	10		
3	Debt-financed stock of domestic and foreign corporations	3	-		-
4	Public utility corporations, less-than-20%-owned	4	17		
5	Public utility corporations, 20%-or-more-owned	5	-		
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6	20		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7	d		
8	Wholly owned foreign subsidiaries and certain FSCs	8	d		
9	Certain affiliated company dividends	9	6		6
10	Gross dividends-received deduction. Add lines 1 through 9	10	CRTN FSC DIVS	-	302
11	Company share percentage (Schedule F, line 32)	11	CRTN FSC DED	-	514
12	Prorated amount. Line 10 times line 11	12	AFFIL DIV ADJ	45	261
	Dividends not subject to proration				
13	Affiliated company dividends FRN GROSS-UP 24	13	*12		*11
14	Other corporate dividends IC-DISC DIV -	14	168	OTHR FRN DIVS	47
15	**Total dividends.** Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 DIVIDEND ADJ 6	15	345	INCL CFC INCM	25
16	**Total deductions.** Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	16	SPCL DED ADJ	*11	281

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	1	675
2	Gross taxable dividends (Schedule A, line 15, column (a))	2	345
3	Gross rents	3	148
4	Gross royalties	4	25
5	Leases, terminations, etc.	5	35
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16)	6	173
7	Gross income from trade or business other than an insurance business (attach statement) INCOME ADJ	7	32
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4 44	8	685
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9	103
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10	d
11	Add lines 8, 9, and 10	11	681
12	100% qualifying dividends	12	44
13	**Gross investment income.** Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13	678

Form **1120-L** (2012)

Schedule A Dividend Income and Dividends-Received Deduction (see instructions)

	Dividends subject to proration			(a) Dividends received	(b) %	(c) Deduction ((a) times (b))
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)		1	7,386,897		
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)		2	60,225		
3	Debt-financed stock of domestic and foreign corporations		3	-		-
4	Public utility corporations, less-than-20%-owned		4	1,580		
5	Public utility corporations, 20%-or-more-owned		5	-		
6	Foreign corporations, less-than-20%-owned, and certain FSCs		6	1,312		
7	Foreign corporations, 20%-or-more-owned, and certain FSCs		7	d		
8	Wholly owned foreign subsidiaries and certain FSCs		8	d		
9	Certain affiliated company dividends		9	4,089		4,089
10	Gross dividends-received deduction. Add lines 1 through 9		10	CRTN FSC DIVS	-	5,082,435
11	Company share percentage (Schedule F, line 32)		11	CRTN FSC DED	-	
12	Prorated amount. Line 10 times line 11		12	AFFIL DIV ADJ	8,316,827	2,814,563
	Dividends not subject to proration					
13	Affiliated company dividends FRN GROSS-UP	1,248,298	13	*1,464		*13,528
14	Other corporate dividends IC-DISC DIV	-	14	6,702,019	OTHR FRN DIVS	1,719,612
15	**Total dividends.** Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2 DIVIDEND ADJ	-429,017	15	18,871,655	INCL CFC INCM	1,765,870
16	**Total deductions.** Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c		16	SPCL DED ADJ	*78,494	3,778,228

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)		1	162,825,014
2	Gross taxable dividends (Schedule A, line 15, column (a))		2	18,871,655
3	Gross rents		3	2,943,248
4	Gross royalties		4	5,459
5	Leases, terminations, etc.		5	5,028,839
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 16)		6	4,224,957
7	Gross income from trade or business other than an insurance business (attach statement)	INCOME ADJ	7	2,157,602
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	512,804	8	178,504,405
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d		9	d
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13		10	d
11	Add lines 8, 9, and 10		11	181,024,645
12	100% qualifying dividends		12	2,402,795
13	**Gross investment income.** Subtract line 12 from line 11. Enter here and on Schedule F, line 9		13	178,553,493

Form **1120-L** (2012)

Schedule F **Increase (Decrease) in Reserves** (section 807) **and Company/Policyholder Share Percentage** (section 812) (see instructions)

				(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves		1	661	637
2	Unearned premiums and unpaid losses		2	360	324
3	Supplementary contracts		3	171	164
4	Dividend accumulations and other amounts		4	134	129
5	Advance premiums		5	252	252
6	Special contingency reserves		6	33	29
7	Add lines 1 through 6		7	662	637

8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)			8	674
9	Gross investment income (Schedule B, line 13)			9	670
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement)	10a	502		
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b	48		
c	Deductible amounts credited to employee pension funds	10c	6		
d	Deductible amounts credited to deferred annuities	10d	8		
e	Deductible interest on amounts left on deposit	10e	14		
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below			10f	503
11	Subtract line 10f from line 9			11	679
12	Life insurance company gross income (see instructions)	12	686		
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13	172		
14	Add lines 12 and 13			14	686
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)			15	347
16	Subtract line 15 from line 14			16	692
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-			17	502
18a	Policyholder dividends paid or accrued	18a	152		
b	Excess interest from line 10b	18b	48		
c	Premium adjustments	18c	22		
d	Experience-rated refunds	18d	21		
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12			18e	167
19	Deductible excess interest from line 10b	19	48		
20	Deductible dividends on employee pension funds	20	d		
21	Deductible dividends on deferred annuities	21	d		
22	Deductible premium and mortality charges for contracts paying excess interest	22	7		
23	Add lines 19 through 22			23	51
24	Subtract line 23 from line 18e			24	160
25	Investment portion of dividends. Line 17 times line 24			25	102
26	Policy interest from line 10f			26	503
27	Policyholder share amount. Add lines 25 and 26			27	507
28	Net investment income (see instructions)			28	646
29	Policyholder share amount from line 27			29	508
30	Company share of net investment income. Subtract line 29 from line 28			30	643
31	Total share percentage			31	
32	**Company share percentage.** Divide line 30 by line 28. Enter here and on Schedule A, line 11			32	523 %
33	**Policyholders' share percentage.** Subtract line 32 from line 31			33	%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33			34	140
35	**Net increase (decrease) in reserves.** Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2			35	678

Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)

			(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1	3,030,003,844	3,073,274,730
2	Unearned premiums and unpaid losses	2	44,448,641	29,594,727
3	Supplementary contracts	3	73,675,718	74,242,156
4	Dividend accumulations and other amounts	4	122,318,040	109,028,497
5	Advance premiums	5	94,216,055	99,695,671
6	Special contingency reserves	6	6,708,900	6,113,068
7	Add lines 1 through 6	7	3,369,296,671	3,391,883,234

8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)			8	22,625,102
9	Gross investment income (Schedule B, line 13)			9	d
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach statement)	10a	121,250,151		
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b	789,031		
c	Deductible amounts credited to employee pension funds	10c	113,376		
d	Deductible amounts credited to deferred annuities	10d	95,579		
e	Deductible interest on amounts left on deposit	10e	1,214,164		
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below			10f	123,462,301
11	Subtract line 10f from line 9			11	55,500,771
12	Life insurance company gross income (see instructions)	12	920,567,983		
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13	342,216		
14	Add lines 12 and 13			14	920,910,199
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)			15	193,307,017
16	Subtract line 15 from line 14			16	727,603,182
17	Investment income ratio. Divide line 11 by line 16. If zero or less, enter -0-			17	
18a	Policyholder dividends paid or accrued	18a	17,445,717		
b	Excess interest from line 10b	18b	789,031		
c	Premium adjustments	18c	5,740,658		
d	Experience-rated refunds	18d	1,679,787		
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12			18e	25,699,063
19	Deductible excess interest from line 10b	19	789,031		
20	Deductible dividends on employee pension funds	20	d		
21	Deductible dividends on deferred annuities	21	d		
22	Deductible premium and mortality charges for contracts paying excess interest	22	845,861		
23	Add lines 19 through 22			23	1,640,014
24	Subtract line 23 from line 18e			24	24,052,186
25	Investment portion of dividends. Line 17 times line 24			25	2,007,362
26	Policy interest from line 10f			26	123,462,301
27	Policyholder share amount. Add lines 25 and 26			27	125,444,828
28	Net investment income (see instructions)			28	162,162,498
29	Policyholder share amount from line 27			29	126,478,708
30	Company share of net investment income. Subtract line 29 from line 28			30	35,799,555
31	Total share percentage			31	
32	**Company share percentage.** Divide line 30 by line 28. Enter here and on Schedule A, line 11			32	%
33	**Policyholders' share percentage.** Subtract line 32 from line 31			33	%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33			34	162,846
35	**Net increase (decrease) in reserves.** Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2			35	25,709,258

Schedule G Policy Acquisition Expenses (section 848) (see instructions)

			(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	1	244	416	386
2	Return premiums and premiums and other consideration incurred for reinsurance	2	110	191	208
3	Net premiums. Subtract line 2 from line 1	3			
4	Net premium percentage	4			
5	Multiply line 3 by line 4	5	243	428	395

6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8			6	630
7	Unused balance of negative capitalization amount from prior years			7	(26)
8	Combine lines 6 and 7. If zero or less, enter -0-			8	519
9	General deductions (attach statement)			9	678
10	Enter the lesser of line 8 or line 9			10	513
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18			11	665
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-			12	112
13	Unamortized specified policy acquisition expenses from prior years			13	520
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13			14	83
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than $5 million	15a	297		
b	Limitation	15b			
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16	80		
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a	250		
b	Enter 10% of line 17a			17b	251
18a	Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a	326		
b	Enter 5% of line 18a			18b	324
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement			19	596
20	**Deductible policy acquisition expenses.** Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16			20	619

Schedule G Policy Acquisition Expenses (section 848) (see instructions)

			(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	1	105,397,471	24,397,428	128,910,808
2	Return premiums and premiums and other consideration incurred for reinsurance	2	27,651,286	160,180	18,964,832
3	Net premiums. Subtract line 2 from line 1	3			
4	Net premium percentage	4			
5	Multiply line 3 by line 4	5	1,367,689	496,562	9,086,110

6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8			6	11,116,744
7	Unused balance of negative capitalization amount from prior years			7	(-467,818)
8	Combine lines 6 and 7. If zero or less, enter -0-			8	11,198,605
9	General deductions (attach statement)			9	186,503,683
10	Enter the lesser of line 8 or line 9			10	11,169,779
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18			11	183,282,420
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-			12	189,026
13	Unamortized specified policy acquisition expenses from prior years			13	31,519,366
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13			14	135,216
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than $5 million	15a	555,909		
b	Limitation	15b			
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16	8,343,750		
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a	268,963		
b	Enter 10% of line 17a			17b	26,816
18a	Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a	10,901,419		
b	Enter 5% of line 18a			18b	542,541
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement			19	9,523,061
20	**Deductible policy acquisition expenses.** Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16			20	10,230,667

Schedule H Small Life Insurance Company Deduction (section 806(a)) (see instructions)

Part I—Controlled Group Information

	Name of company	Tentative LICTI (a) Income	Tentative LICTI (b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction

If total assets (Schedule L, Part I, line 6, column (b)), are $500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8	499		
9a	Noninsurance income	9a	10		
b	Noninsurance deductions	9b	5		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a			
b	Adjustments (attach statement)	10b	5		
c	Tentative LICTI. Combine lines 10a and 10b	10c	495		
11	Net controlled group tentative LICTI from line 7	11	37		
12	Combined tentative LICTI. Add line 10c and line 11. If $15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12	494		
13	Enter 60% of line 12, but not more than $1,800,000			13	
14a	Maximum statutory amount	14a			
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b			
c	Enter 15% of line 14b, but not more than $1,800,000			14c	
15	Tentative small life insurance company deduction. Subtract line 14c from line 13			15	
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line			16	
17	**Small life insurance company deduction.** Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b			17	278

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach statement)	1	9
2	Noninsurance deductions (attach statement)	2	8
3	Noninsurance operations loss deductions	3	d
4	Add lines 2 and 3	4	8
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5	5
6	Enter 35% of line 5	6	d
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7	6
8	Enter the lesser of line 6 or line 7	8	d
9	**Limitation on noninsurance losses.** Subtract line 8 from line 5. Enter here and on page 1, line 25	9	d

Schedule H Small Life Insurance Company Deduction (section 806(a)) (see instructions)

Part I—Controlled Group Information

	Name of company	Tentative LICTI (a) Income	Tentative LICTI (b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction

If total assets (Schedule L, Part I, line 6, column (b)), are $500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8	3,278,959		
9a	Noninsurance income	9a	10,765		
b	Noninsurance deductions	9b	843		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a			
b	Adjustments (attach statement)	10b	-23,311		
c	Tentative LICTI. Combine lines 10a and 10b	10c	3,245,232		
11	Net controlled group tentative LICTI from line 7	11	481,911		
12	Combined tentative LICTI. Add line 10c and line 11. If $15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12	3,725,208		
13	Enter 60% of line 12, but not more than $1,800,000			13	
14a	Maximum statutory amount	14a			
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b			
c	Enter 15% of line 14b, but not more than $1,800,000			14c	
15	Tentative small life insurance company deduction. Subtract line 14c from line 13			15	
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line			16	
17	**Small life insurance company deduction.** Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b			17	87,392

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach statement)	1	249,740
2	Noninsurance deductions (attach statement)	2	d
3	Noninsurance operations loss deductions	3	d
4	Add lines 2 and 3	4	180,835
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5	-31,188
6	Enter 35% of line 5	6	d
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7	11,304
8	Enter the lesser of line 6 or line 7	8	d
9	**Limitation on noninsurance losses.** Subtract line 8 from line 5. Enter here and on page 1, line 25	9	d

Schedule J Part I—Shareholders Surplus Account (Stock Companies Only) (section 815(c)) (see instructions)

1a	Balance at the beginning of the tax year	1a	344
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b	d
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c	343
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a	266
b	Small life insurance company deduction (Schedule H, line 17)	2b	278
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c	281
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d	103
3	Add lines 1c through 2d	3	367
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4	208
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	364
6	Direct or indirect distributions in the tax year but not more than line 5	6	117
7	Balance at the end of the tax year. Subtract line 6 from line 5	7	357

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8	Balance at the beginning of the tax year			8	86
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	10		
b	Tax increase on line 9a	9b	8		
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	d		
d	Tax increase on line 9c	9d	d		
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	-		
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26			10	d
11	Balance at the end of the tax year. Subtract line 10 from line 8			11	85

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))		178 ☐		
2	Income tax			2	449
3	Alternative minimum tax (attach Form 4626) INCM TAX ADJ		-	3	115
4	Add lines 2 and 3			4	472
5a	Foreign tax credit (attach Form 1118)	5a	80		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b	-		
c	General business credit (attach Form 3800)	5c	52		
d	Credit for prior year minimum tax (attach Form 8827)	5d	52		
e	Bond credits from Form 8912	5e	7		
6	**Total credits.** Add lines 5a through 5e TAX @ SPCL RATE		-	6	135
7	Subtract line 6 from line 4			7	453
8	Foreign corporations—tax on income not effectively connected with U.S. business			8	d
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)			9	
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 28 TOT TX ADJ		7	10	454

Form **1120-L** (2012)

OTHER TAXES

FORM 4255	d
FORM 8611	6
RCPTR IEC	-
RCPTR QEV	-
FORM 8697	d
FORM 8866	-

Schedule J Part I—Shareholders Surplus Account (Stock Companies Only) (section 815(c)) (see instructions)

1a	Balance at the beginning of the tax year	1a	d
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b	d
c	Balance at the beginning of the tax year. Add lines 1a and 1b	1c	127,613,986
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a	27,276,237
b	Small life insurance company deduction (Schedule H, line 17)	2b	87,392
c	Dividends-received deduction (Schedule A, line 16, column (c))	2c	3,778,228
d	Tax-exempt interest (Schedule B, line 9) (see instructions)	2d	33,675
3	Add lines 1c through 2d	3	157,672,286
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4	8,739,271
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	149,185,447
6	Direct or indirect distributions in the tax year but not more than line 5	6	8,234,688
7	Balance at the end of the tax year. Subtract line 6 from line 5	7	140,698,336

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8	Balance at the beginning of the tax year			8	d
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a	350,049		
b	Tax increase on line 9a	9b	68,799		
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c	d		
d	Tax increase on line 9c	9d	d		
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e	-		
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26			10	d
11	Balance at the end of the tax year. Subtract line 10 from line 8			11	144,528

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))				
2	Income tax	INCM TAX ADJ	-	2	10,008,581
3	Alternative minimum tax (attach Form 4626)			3	567,356
4	Add lines 2 and 3			4	10,575,937
5a	Foreign tax credit (attach Form 1118)	5a	1,496,902		
b	Credit from Form 8834, line 30 (attach Form 8834)	5b	-		
c	General business credit (attach Form 3800)	5c	1,126,873		
d	Credit for prior year minimum tax (attach Form 8827)	5d	273,048		
e	Bond credits from Form 8912	5e	91,841		
6	**Total credits.** Add lines 5a through 5e	TAX @ SPCL RATE	-	6	2,964,356
7	Subtract line 6 from line 4			7	7,611,581
8	Foreign corporations—tax on income not effectively connected with U.S. business			8	d
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)			9	
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 28	TOT TX ADJ	1,573	10	7,619,065

Form **1120-L** (2012)

OTHER TAXES	
FORM 4255	d
FORM 8611	401
RCPTR IEC	-
RCPTR QEV	-
FORM 8697	d
FORM 8866	-

Schedule L Part I—Total Assets (section 806(a)(3)(C)) (see instructions)

			(a) Beginning of tax year	(b) End of tax year
1	Real property	1	195	189
2	Stocks	2	362	360
3	Proportionate share of partnership and trust assets	3	20	24
4	Other assets (attach statement)	4	690	686
5	Total assets of controlled groups	5	77	72
6	**Total assets.** Add lines 1 through 5	6	693	690

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Line references below are to the "Assets" (lines 1 and 2) and "Liabilities, Surplus, and Other Funds" (lines 3 through 13) sections of the NAIC Annual Statement.

			(a) Beginning of tax year	(b) End of tax year
1	Subtotals for assets (line 26)	1	654	650
2	**Total assets** (line 28)	2	666	662
3	Reserve for life policies and contracts (line 1)	3	654	637
4	Reserve for accident and health policies (line 2)	4	370	342
5	Liability for deposit-type contracts (line 3)	5	202	205
6	Life policy and contract claims (line 4.1)	6	570	539
7	Accident and health policy and contract claims (line 4.2)	7	374	355
8	Policyholder's dividend and coupon accumulations (line 5)	8	85	83
9	Premiums and annuity considerations received in advance less discount (line 8)	9	281	290
10	Surrender values on canceled policies (line 9.1)	10	24	28
11	Part of other amounts payable on reinsurance assumed (line 9.3)	11	155	160
12	Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i))	12	101	100
13	Separate accounts statement (line 27)	13	95	92
14	**Total insurance liabilities.** Add lines 3 through 13	14	669	656

Schedule L Part I—Total Assets (section 806(a)(3)(C)) (see instructions)

			(a) Beginning of tax year	(b) End of tax year
1	Real property	1	19,530,586	20,180,298
2	Stocks	2	377,279,854	401,283,663
3	Proportionate share of partnership and trust assets	3	8,471,837	17,479,725
4	Other assets (attach statement)	4	3,858,166,100	3,971,817,486
5	Total assets of controlled groups	5	2,073,680,511	2,085,785,417
6	**Total assets.** Add lines 1 through 5	6	6,337,128,876	6,496,546,621

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Line references below are to the “Assets” (lines 1 and 2) and “Liabilities, Surplus, and Other Funds” (lines 3 through 13) sections of the NAIC Annual Statement.

			(a) Beginning of tax year	(b) End of tax year
1	Subtotals for assets (line 26)	1	4,072,384,244	3,962,153,516
2	**Total assets** (line 28)	2	5,344,211,046	5,461,279,513
3	Reserve for life policies and contracts (line 1)	3	2,474,504,295	2,486,202,572
4	Reserve for accident and health policies (line 2)	4	178,323,424	171,844,028
5	Liability for deposit-type contracts (line 3)	5	192,273,928	193,501,454
6	Life policy and contract claims (line 4.1)	6	19,368,532	19,209,737
7	Accident and health policy and contract claims (line 4.2)	7	12,062,708	11,550,630
8	Policyholder’s dividend and coupon accumulations (line 5)	8	4,653,576	3,566,400
9	Premiums and annuity considerations received in advance less discount (line 8)	9	7,232,153	12,972,454
10	Surrender values on canceled policies (line 9.1)	10	130,430	167,924
11	Part of other amounts payable on reinsurance assumed (line 9.3)	11	10,543,897	6,345,209
12	Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includible in “total insurance liabilities on U.S. business” as defined in section 842(b)(2)(B)(i))	12	30,885,343	32,978,450
13	Separate accounts statement (line 27)	13	1,708,578,526	1,964,114,546
14	**Total insurance liabilities.** Add lines 3 through 13	14	4,863,170,787	5,132,550,820

Form **1120-L** (2012)

Schedule M **Other Information** (see instructions)

		Yes	No
1	Check method of accounting:		
	539 ☐ Accrual **b** ☐ Other (specify) 160		
2	Check if the corporation is a:		
a	☐ Legal reserve company—if checked		
	Kind of company:		
	669 **(1)** ☐ Stock **(2)** ☐ Mutual 32		
	Principal business:		
	(1) ☐ Life Insurance		
	(2) ☐ Health and accident insurance		
b	☐ Fraternal or assessment association		
c	☐ Burial or other insurance company		
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) 713 %. Attach a statement showing the computation.		
4	Does the corporation have any variable annuity contracts outstanding?		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing **(a)** name and employer identification number (EIN), **(b)** percentage owned, and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		
	EIN 187		
	NAME 192		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete **a** and **b** below	YES 551	
a	Attach a statement showing name and identifying number. (Do not include any information already entered in **6** above.)		
b	Enter percentage owned ▶ 551		

		Yes	No
8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of stock of the corporation entitled to vote or **(b)** the total value of all classes of stock of the corporation? . . .	YES 56	
	If "Yes," enter: a Percentage owned ▶ 56		
	and **b** Owner's country ▶ 56		
c	The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ 53		
9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?	YES 15	
10	Does the corporation discount any of the loss reserves shown on its annual statement?		
11a	Enter the total unpaid losses shown on the corporation's annual statement:		
	(1) For the current year: $		
	(2) For the previous year: $		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	(1) For the current year: $		
	(2) For the previous year: $		
12	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here . . . . ▶ ☐ 51		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		
13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ $ 234		
14a	Enter the corporation's state of domicile ▶		
b	Was the annual statement used to prepare the tax return filed with the state of domicile?		
	If "No," complete **c** below.		
c	Enter the state where the annual statement used to prepare the tax return was filed ▶		
15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?	YES 34	
	If "Yes," complete and attach Schedule UTP.		

Schedule M Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Accrual **b** ☐ Other (specify)		
2	Check if the corporation is a:		
a	☐ Legal reserve company—if checked Kind of company: **(1)** ☐ Stock **(2)** ☐ Mutual Principal business: **(1)** ☐ Life Insurance **(2)** ☐ Health and accident insurance		
b	☐ Fraternal or assessment association		
c	☐ Burial or other insurance company		
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) ________ %. Attach a statement showing the computation.		
4	Does the corporation have any variable annuity contracts outstanding?		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing **(a)** name and employer identification number (EIN), **(b)** percentage owned, and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		
	If "Yes," enter name and EIN of the parent corporation. ▶		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete **a** and **b** below		
a	Attach a statement showing name and identifying number. (Do not include any information already entered in **6** above.)		
b	Enter percentage owned ▶		
8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of stock of the corporation entitled to vote or **(b)** the total value of all classes of stock of the corporation? If "Yes," enter: a Percentage owned ▶ and **b** Owner's country ▶		
c	The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		
9	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
10	Does the corporation discount any of the loss reserves shown on its annual statement?		
11a	Enter the total unpaid losses shown on the corporation's annual statement: **(1)** For the current year: $ **(2)** For the previous year: $		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: **(1)** For the current year: $ **(2)** For the previous year: $		
12	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		
13	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ $ 76.283.210		
14a	Enter the corporation's state of domicile ▶		
b	Was the annual statement used to prepare the tax return filed with the state of domicile? If "No," complete **c** below.		
c	Enter the state where the annual statement used to prepare the tax return was filed ▶		
15	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

TOTAL FORMS FILED 418 TOTAL FORMS E-FILED 84

SCHEDULE M-3 (Form 1120-L)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of $10 Million or More

▶ Attach to Form 1120-L.

▶ Information about Schedule M-3 (Form 1120-L) and its separate instructions is at *www.irs.gov/form1120l*.

OMB No. 1545-0128

2012

Name of corporation (common parent, if consolidated return) | **Employer identification number**

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

258 ☐ Non-consolidated return (2) ☐ Consolidated return (F 40

102 ☐ Mixed 1120/L/PC group (4) ☐ NONE CHECKED 18

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation 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 2a through 11 with respect to that SEC Form 10-K. 29

☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 384

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement. 232

☐ **No.** Go to line 1c. 149

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

☐ **Yes.** Complete lines 2a through 11 with respect to that income statement. 109

☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 46

2a Enter the income statement period: Beginning ________ Ending ________

b Has the corporation's income statement been restated for the income statement period on line 2a?

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

☐ **No.** 368

c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?

☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 17

☐ **No.** 353

3a Is any of the corporation's voting common stock publicly traded?

☐ **Yes.** 26

☐ **No.** If "No," go to line 4a. 345

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 27

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 26

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 .	4a	408
b	Indicate accounting standard used for line 4a (see instructions): GAAP 101 IFRS 5 STAT 251 OTHER d		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(22)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	19
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(31)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	18
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	d
c	Net income (loss) of other includible corporations (attach statement)	7c	d
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	15
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	d
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	12
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	68
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	d
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c **Note.** Part I, line 11, must equal the amount on Part II, line 30, column (a).	11	416

12 Enter the total amount (not just the corporation'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 ▶	330	d
b	Removed on Part I, line 5 ▶	20	20
c	Removed on Part I, line 6 ▶	25	d
d	Included on Part I, line 7 ▶	d	d

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE M-3 (Form 1120-L)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of $10 Million or More

▶ Attach to Form 1120-L.

▶ Information about Schedule M-3 (Form 1120-L) and its separate instructions is at *www.irs.gov/form1120l*.

OMB No. 1545-0128

2012

Name of corporation (common parent, if consolidated return)

Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-L only)
(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation 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 2a 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 corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning ______ Ending ______

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

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

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . .

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	32,196,074
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Other (specify) ______		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(6,864,921)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	4,259,436
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(5,031,321)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	445,257
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	d
c	Net income (loss) of other includible corporations (attach statement)	7c	d
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	6,156,813
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	d
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	524,221
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	4,269,492
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	d
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c	11	41,615,767

Note. Part I, line 11, must equal the amount on Part II, line 30, column (a).

12 Enter the total amount (not just the corporation'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 ▶	4,451,597,864	d
b	Removed on Part I, line 5 ▶	159,198,921	101,754,053
c	Removed on Part I, line 6 ▶	158,811,452	d
d	Included on Part I, line 7 ▶	d	d

Name of corporation (common parent, if consolidated return) | Employer identification number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	d	d	d	
2	Gross foreign dividends not previously taxed	d	d	5	39
3	Subpart F, QEF, and similar income inclusions		d	d	d
4	Section 78 gross-up		d	15	d
5	Gross foreign distributions previously taxed	d	d	d	
6	Income (loss) from equity method U.S. corporations	d	d	d	
7	U.S. dividends not eliminated in tax consolidation	233	121	33	234
8	Minority interest for includible corporations	d	d	d	
9	Income (loss) from U.S. partnerships	84	120	33	127
10	Income (loss) from foreign partnerships	13	16	7	16
11	Income (loss) from other pass-through entities	12	25	5	d
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	385	217	154	386
14	Accrual of bond discount	183	182	7	128
15	Hedging transactions	33	31	d	39
16	Mark-to-market income (loss)	10	d	-	9
17	Deferred and uncollected premiums	199	178	d	135
18	Sale versus lease (for sellers and/or lessors)	d	d	d	d
19	Section 481(a) adjustments		31	-	31
20	Amortization of interest maintenance reserve	293	99	201	
21	Original issue discount and other imputed interest	28	31	d	48
22	Market discount reclassification		55	5	58
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	286	d	49	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		d	44	297
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		155	d	159
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		78	5	d
e	Abandonment losses		d	d	d
f	Worthless stock losses (attach statement)		d	d	d
g	Other gain/loss on disposition of assets		19	d	d
24	Capital loss limitation and carryforward used		93	28	121
25	Other income (loss) items with differences (attach statement)	226	d	108	250
26	**Total income (loss) items.** Combine lines 1 through 25	405	347	289	405
27	**Total expense/deduction items** (from Part III, line 41)	411	405	368	410
28	Other items with no differences	395			395
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	414	410	377	414
b	1120 subgroup reconciliation totals	104	93	98	104
c	PC insurance subgroup reconciliation totals	38	38	37	38
30	**Reconciliation totals.** Combine lines 29a through 29c	415	410	377	415

Note. Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

Name of corporation (common parent, if consolidated return) | Employer identification number

Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	d	d	d	
2	Gross foreign dividends not previously taxed	d	d	-30,813	172,249
3	Subpart F, QEF, and similar income inclusions		d	d	d
4	Section 78 gross-up		d	266,251	d
5	Gross foreign distributions previously taxed	d	d	d	
6	Income (loss) from equity method U.S. corporations	d	d	d	
7	U.S. dividends not eliminated in tax consolidation	11,269,917	-2,478,827	-1,855,195	6,935,896
8	Minority interest for includible corporations	d	d	d	
9	Income (loss) from U.S. partnerships	6,904,924	-2,034,677	-53,808	4,816,439
10	Income (loss) from foreign partnerships	835,231	-185,080	397	650,548
11	Income (loss) from other pass-through entities	127,269	d	36,030	d
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	136,124,382	-622,780	178,290	135,679,893
14	Accrual of bond discount	5,122,756	-3,001,362	69	2,121,463
15	Hedging transactions	-4,289,591	d	d	-3,853,269
16	Mark-to-market income (loss)	d	d	-	-74,783
17	Deferred and uncollected premiums	83,268,646	d	d	82,849,371
18	Sale versus lease (for sellers and/or lessors)	d	d	d	d
19	Section 481(a) adjustments		253,553	-	253,553
20	Amortization of interest maintenance reserve	2,679,471	-721,719	-1,959,798	
21	Original issue discount and other imputed interest	1,355,402	d	d	1,642,370
22	Market discount reclassification		667,497	42,567	710,065
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	28,027,695	d	2,242,380	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		d	d	24,831,721
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-11,043,839	3,865	-11,039,974
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		454,107	d	d
e	Abandonment losses		d	d	d
f	Worthless stock losses (attach statement)		d	d	d
g	Other gain/loss on disposition of assets		48,209	d	d
24	Capital loss limitation and carryforward used		-238,865	-238,351	-477,216
25	Other income (loss) items with differences (attach statement)	231,506,721	d	d	155,122,262
26	**Total income (loss) items.** Combine lines 1 through 25	503,891,634	-104,824,604	1,626,189	400,693,213
27	**Total expense/deduction items** (from Part III, line 41)	-322,558,820	108,283,051	591,903	-213,684,979
28	Other items with no differences	-147,381,988			-147,381,988
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	33,920,367	3,844,284	2,248,647	40,013,326
b	1120 subgroup reconciliation totals	1,872,552	7,459,883	-863,935	8,468,500
c	PC insurance subgroup reconciliation totals	5,823,767	-143,211	-3,870,320	1,810,236
30	**Reconciliation totals.** Combine lines 29a through 29c	41,615,757	11,156,977	-2,485,608	50,287,154

Note. Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

Name of corporation (common parent, if consolidated return) | Employer identification number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	332	7	328	
2	U.S. deferred income tax expense	27	d	24	
3	State and local current income tax expense	d	d	d	d
4	State and local deferred income tax expense	d	d	d	
5	Foreign current income tax expense (other than foreign withholding taxes)	d	d	d	5
6	Foreign deferred income tax expense	-	-	-	
7	Foreign withholding taxes	19	d	19	6
8	Equity-based compensation	d	19	23	d
9	Capitalization of deferred acquisition costs		348	d	348
10	Amortization of deferred acquisition costs		367	d	368
11	Meals and entertainment	225	d	229	224
12	Fines and penalties	d	d	142	21
13	Judgments, damages, awards, and similar costs	d	14	-	d
14	Parachute payments	-	-	-	-
15	Compensation with section 162(m) limitation	d	-	d	6
16	Pension and profit-sharing	76	57	7	79
17	Other post-retirement benefits	44	47	6	42
18	Deferred compensation	68	89	5	74
19	Charitable contribution of cash and tangible property	d	d	d	d
20	Charitable contribution of intangible property	d	d	d	d
21	Charitable contribution limitation/carryforward		d	d	d
22	Change in section 807(c)(1) tax reserves	359	310	25	353
23	Change in section 807(c)(2) tax reserves	156	154	d	166
24	Change in all other section 807(c) tax reserves	113	118	d	158
25	Section 807(f) adjustments for change in computing reserves		d	d	130
26	Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		5	93	96
27	Current year acquisition/reorganization costs (attach statement)	5	6	6	6
28	Amortization of acquisition, reorganization, and start-up costs	d	28	-	27
29	Amortization/impairment of goodwill, insurance in force and ceding commissions	50	67	10	72
30	Other amortization or impairment write-offs	33	71	d	69
31	Section 846 amount		56	-	56
32	Depreciation	220	205	5	220
33	Bad debt expense/agency balances written off	68	73	d	d
34	Corporate owned life insurance premiums	29	5	30	8
35	Purchase versus lease (for purchasers and/or lessees)	d	d	d	d
36	Interest expense (attach Form 8916-A)	131	30	13	133
37	Domestic production activities deduction		d	d	d
38	Research and development costs	d	d	d	d
39	Section 118 exclusion (attach statement)	d	d	d	d
40	Other expense/deduction items with differences (attach statement)	296	279	194	d
41	**Total expense/deduction items.** Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	411	405	368	410

Name of corporation (common parent, if consolidated return)

Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): **(1)** ☐ Consolidated group **(2)** ☐ Parent corp **(3)** ☐ Consolidated eliminations **(4)** ☐ Subsidiary corp **(5)** ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: **(6)** ☐ 1120-L group **(7)** ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	5,847,589	-284,732	-5,565,010	
2	U.S. deferred income tax expense	d	d	1,871,210	
3	State and local current income tax expense	d	d	d	d
4	State and local deferred income tax expense	d	d	d	
5	Foreign current income tax expense (other than foreign withholding taxes)	d	d	d	-126
6	Foreign deferred income tax expense	-	-	-	
7	Foreign withholding taxes	d	d	-84,211	-23
8	Equity-based compensation	d	-97,714	619,544	d
9	Capitalization of deferred acquisition costs		d	d	-10,577,739
10	Amortization of deferred acquisition costs		d	d	9,690,635
11	Meals and entertainment	220,966	d	d	110,406
12	Fines and penalties	d	d	-47,997	-1,059
13	Judgments, damages, awards, and similar costs	d	58,177	-	d
14	Parachute payments	-	-	-	-
15	Compensation with section 162(m) limitation	d	-	d	11,590
16	Pension and profit-sharing	1,355,500	119,259	-73,732	1,401,027
17	Other post-retirement benefits	558,179	-178,577	26,435	406,037
18	Deferred compensation	2,942,114	-333,977	4,987	2,613,124
19	Charitable contribution of cash and tangible property	d	d	d	d
20	Charitable contribution of intangible property	d	d	d	d
21	Charitable contribution limitation/carryforward		d	d	d
22	Change in section 807(c)(1) tax reserves	123,862,617	-110,104,934	-27,413	13,730,341
23	Change in section 807(c)(2) tax reserves	d	636,757	d	1,564,379
24	Change in all other section 807(c) tax reserves	d	-8,835,121	d	13,383,722
25	Section 807(f) adjustments for change in computing reserves		d	d	-1,009,099
26	Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		-9,134	-147,808	-156,942
27	Current year acquisition/reorganization costs (attach statement)	5,014	-4,386	-8,119	-7,491
28	Amortization of acquisition, reorganization, and start-up costs	d	d	-	23,993
29	Amortization/impairment of goodwill, insurance in force and ceding commissions	-274,145	1,109,690	-443,788	391,757
30	Other amortization or impairment write-offs	d	111,209	d	469,487
31	Section 846 amount		5,883	-	5,883
32	Depreciation	1,852,533	-191,320	-104	1,661,108
33	Bad debt expense/agency balances written off	195,913	3,468,002	d	d
34	Corporate owned life insurance premiums	-177,892	-7	241,825	63,926
35	Purchase versus lease (for purchasers and/or lessees)	d	d	d	d
36	Interest expense (attach Form 8916-A)	7,725,609	184,498	86,794	7,996,901
37	Domestic production activities deduction		d	d	d
38	Research and development costs	d	d	d	d
39	Section 118 exclusion (attach statement)	d	d	d	d
40	Other expense/deduction items with differences (attach statement)	d	8,168,898	3,271,938	d
41	**Total expense/deduction items.** Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	322,558,819	-108,283,030	-591,896	213,685,006

Schedule M-3 (Form 1120-L) 2012

TOTAL RETURNS FILED 9,461 TOTAL FORMS E-FILED 322

Form **1120-PC**

Department of the Treasury
Internal Revenue Service

U.S. Property and Casualty Insurance Company Income Tax Return

For calendar year 2012, or tax year beginning 9,337, 2012, and ending 124, 20

▶ Information about Form 1120- CALENDAR YEAR ons FISCAL YEAR 120pc.

OMB No. 1545-1027

2012

A Check if:		Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)	B Employer identification number
1 Consolidated return (attach Form 851)		Number, street, and room or suite no. If a P.O. box, see instructions. TOTAL RETURNS FILED 9,461	C Date incorporated 9,461
2 Life-nonlife consolidated return	41	City or town, state, and ZIP code TOTAL FORMS E-FILED 322	D Check applicable box if an election 953(c)(3)(C) *14 953(d) 5,775
3 Schedule M-3 (Form 1120-PC) attached	1,842		

E Check if: NAME CHANGE (2) 112 FINAL 496

Tax Computation and Payments

1	Taxable income (Schedule A, line 37)			1	1,374
2	Taxable investment income for electing small companies (Schedule B, line 21)			2	5,061
3	Check if a member of a controlled group (attach Schedule O (Form 1120)) ▶				1,156
4	Income tax INCM TAX ADJ 10			4	6,120
5	Enter amount of tax that a reciprocal must include			5	d
6	Alternative minimum tax (attach Form 4626)			6	281
7	Add lines 4 through 6			7	6,304
8a	Foreign tax credit (attach Form 1118)	8a	324		
b	Credit from Form 8834, line 30 (attach Form 8834)	8b	d		
c	General business credit (attach Form 3800)	8c	127		
d	Credit for prior year minimum tax (attach Form 8827)	8d	135		
e	Bond credits from Form 8912	8e	9		
f	**Total credits.** Add lines 8a through 8e			8f	507
9	Subtract line 8f from line 7			9	6,288
10	Foreign corporations—Tax on income not connected with U.S. business			10	-
11	Personal holding company tax (attach Schedule PH (Form 1120))			11	-
12	Other taxes. FORM 4255 d FORM 8611 d			12	
13	**Total tax.** Add lines 9 through 12 TOT TX ADJ 15			13	6,291
14a	2011 overpayment credited to 2012	14a	5,051		
b	Prior year(s) special estimated tax payments to be applied	14b	68		
c	2012 estimated tax payments (see instructions)	14c	2,957		
d	2012 special estimated tax payments (Do not include on line 14f)	14d	50		
e	2012 refund applied for on Form 4466	14e	(48)		
f	Enter the total of lines 14a through 14c less line 14e	14f	6,128		
g	Tax deposited with Form 7004	14g	3,160		
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h	d		
i	Other credits and payments TAX PMT ADJ 123	14i	34		
j	Refundable credit from Form 8827, line 8c	14j	6	14k	6,827
15	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶			15	1,183
16	**Amount owed.** If line 14k is smaller than the total of lines 13 and 15, enter amount owed			16	1,495
17	**Overpayment.** If line 14k is larger than the total of lines 13 and 15, enter amount overpaid			17	6,020
18	Enter amount from line 17: **Credited to 2013 estimated tax** ▶ 5,308 **Refunded** ▶			18	944

OTHER TAXES	
RCPTR IEC	-
RCPTR QEV	-
FORM 8697	d
FORM 8866	-

OTHER CREDITS	
RIC	-
FUELS	8
TX WTHLD	-

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Date Title

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. 64270Q Form **1120-PC** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120-PC**

Department of the Treasury
Internal Revenue Service

U.S. Property and Casualty Insurance Company Income Tax Return

For calendar year 2012, or tax year beginning ____________, 2012, and ending ____________, 20______.

▶ **Information about Form 1120-PC and its separate instructions is at *www.irs.gov/form1120pc*.**

OMB No. 1545-1027

2012

A Check if:
1 Consolidated return (attach Form 851) . ☐
2 Life-nonlife consolidated return . . ☐
3 Schedule M-3 (Form 1120-PC) attached . . ☐

Please print or type

Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Check applicable box if an election has been made under section(s): ☐ 953(c)(3)(C) ☐ 953(d)

E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

Tax Computation and Payments

1	Taxable income (Schedule A, line 37)			1	35,056,003
2	Taxable investment income for electing small companies (Schedule B, line 21)			2	139,300
3	Check if a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
4	Income tax — INCM TAX ADJ -81,024			4	13,395,335
5	Enter amount of tax that a reciprocal must include			5	d
6	Alternative minimum tax (attach Form 4626)			6	d
7	Add lines 4 through 6			7	14,204,670
8a	Foreign tax credit (attach Form 1118)	8a	744,855		
b	Credit from Form 8834, line 30 (attach Form 8834)	8b	d		
c	General business credit (attach Form 3800)	8c	248,683		
d	Credit for prior year minimum tax (attach Form 8827)	8d	336,935		
e	Bond credits from Form 8912	8e	d		
f	**Total credits.** Add lines 8a through 8e			8f	1,355,726
9	Subtract line 8f from line 7			9	12,848,944
10	Foreign corporations—Tax on income not connected with U.S. business			10	-
11	Personal holding company tax (attach Schedule PH (Form 1120))			11	-
12	Other taxes. FORM 4255 d; FORM 8611 d			12	
13	**Total tax.** Add lines 9 through 12 — TOT TX ADJ 7,916			13	12,856,880
14a	2011 overpayment credited to 2012 — 14a 2,144,183				
b	Prior year(s) special estimated tax payments to be applied — 14b 355,502				
c	2012 estimated tax payments (see instructions) — 14c 11,871,234				
d	2012 special estimated tax payments (Do not include on line 14f)	14d	320,405		
e	2012 refund applied for on Form 4466 — 14e (181,213)				
f	Enter the total of lines 14a through 14c less line 14e	14f	14,189,706		
g	Tax deposited with Form 7004	14g	975,413		
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h	d		
i	Other credits and payments — TAX PMT ADJ 25,263	14i	d		
j	Refundable credit from Form 8827, line 8c	14j	2,009	14k	15,429,026
15	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			15	1,475
16	**Amount owed.** If line 14k is smaller than the total of lines 13 and 15, enter amount owed			16	44,351
17	**Overpayment.** If line 14k is larger than the total of lines 13 and 15, enter amount overpaid			17	2,589,760
18	Enter amount from line 17: **Credited to 2013 estimated tax** ▶ 2,159,872	**Refunded** ▶		18	429,888

OTHER TAXES	
RCPTR IEC	-
RCPTR QEV	-
FORM 8697	d
FORM 8866	-

OTHER CREDITS	
RIC	-
FUELS	13
TX WTHLD	-

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date | ▶ Title

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. 64270Q Form **1120-PC** (2012)

Schedule A Taxable Income—Section 832 (see instructions)

Income

		(a) Interest received	(b) Amortization of premium		
1	Premiums earned (Schedule E, line 7)			1	2,529
2	Dividends (Schedule C, line 14)			2	1,412
3a	Gross interest	2,703	1,223		
b	Interest exempt under section 103	1,170	637		
c	Subtract line 3b from line 3a				
d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)			3d	2,695
4	Gross rents			4	437
5	Gross royalties			5	35
6	Capital gain net income (attach Schedule D (Form 1120))			6	1,346
7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			7	507
8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))			8	d
9	Income on account of special income and deduction accounts			9	5
10	Income from protection against loss account (see instructions)			10	d
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts			11	21
12	Income from a special loss discount account (attach Form 8816)			12	82
13	Other income (attach statement) INCOME ADJ 529			13	1,665
14	Gross income. Add lines 1 through 13			14	2,932

Deductions (See instructions for limitations on deductions.)

15	Compensation of officers (attach statement) (see instructions)			15	788
16	Salaries and wages (less employment credits)			16	1,964
17	Agency balances and bills receivable that became worthless during the tax year			17	629
18	Rents			18	1,321
19	Taxes and licenses			19	2,394
20a	Interest ▶ 641 b Less tax-exempt interest exp. ▶ c Bal. ▶			20c	1,030
21	Charitable contributions			21	556
22	Depreciation (attach Form 4562)			22	1,380
23	Depletion			23	9
24	Pension, profit-sharing, etc., plans ESOP DIV. d			24	569
25	Employee benefit programs TOTAL AMORT. 632			25	1,268
26	Losses incurred (Schedule F, line 14) REPAIRS			26	2,433
27	Additional deduction (attach Form 8816) ADVERTISING 1,374			27	59
28	Other capital losses (Schedule G, line 12, column (g))			28	*16
29	Dividends to policyholders			29	394
30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts			30	35
31	Other deductions (see instructions) (attach statement) DEDUCTION ADJ 595			31	2,934
32	Total deductions. Add lines 15 through 31			32	2,992
33	**Subtotal.** Subtract line 32 from line 14			33	2,935
34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	14		
b	Deduction on account of special income and deduction accounts	34b	d		
c	Total. Add lines 34a and 34b			34c	17
35	**Subtotal.** Subtract line 34c from line 33			35	2,932
36a	Dividends-received deduction (Schedule C, line 25)	36a	1,266		
b	Net operating loss deduction	36b	649		
c	Total. Add lines 36a and 36b			36c	1,605
37	**Taxable income** (subtract line 36c from line 35). Enter here and on page 1, line 1			37	1,374

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Schedule A Taxable Income—Section 832 (see instructions)

Income

		(a) Interest received	(b) Amortization of premium		
1	Premiums earned (Schedule E, line 7)			1	944,244,018
2	Dividends (Schedule C, line 14)			2	8,733,914
3a	Gross interest	39,670,646	4,690,929		
b	Interest exempt under section 103	10,136,149	1,370,450		
c	Subtract line 3b from line 3a				
d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)			3d	46,560,665
4	Gross rents			4	1,850,468
5	Gross royalties			5	54,052
6	Capital gain net income (attach Schedule D (Form 1120))			6	10,288,840
7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			7	-8,295,333
8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))			8	d
9	Income on account of special income and deduction accounts			9	13,625
10	Income from protection against loss account (see instructions)			10	d
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts			11	22,436
12	Income from a special loss discount account (attach Form 8816)			12	1,244,926
13	Other income (attach statement)	INCOME ADJ	1,547,982	13	46,303,687
14	Gross income. Add lines 1 through 13			14	930,859,084

Deductions (See instructions for limitations on deductions.)

15	Compensation of officers (attach statement) (see instructions)			15	3,719,872
16	Salaries and wages (less employment credits)			16	127,993,313
17	Agency balances and bills receivable that became worthless during the tax year			17	2,403,724
18	Rents			18	6,384,100
19	Taxes and licenses			19	22,475,399
20a	Interest ▶ 2,036,983	b Less tax-exempt interest exp. ▶	c Bal. ▶	20c	10,964,238
21	Charitable contributions			21	652,762
22	Depreciation (attach Form 4562)			22	8,297,930
23	Depletion			23	82,248
24	Pension, profit-sharing, etc., plans	ESOP DIV	d	24	4,503,406
25	Employee benefit programs	TOTAL AMORT	2,791,368	25	14,778,598
26	Losses incurred (Schedule F, line 14)	REPAIRS		26	638,858,812
27	Additional deduction (attach Form 8816)	ADVERTISING	7,685,627	27	957,455
28	Other capital losses (Schedule G, line 12, column (g))			28	*1,143
29	Dividends to policyholders			29	2,650,123
30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts			30	501,815
31	Other deductions (see instructions) (attach statement)	DEDUCTION ADJ	-2,331,657	31	167,412,895
32	Total deductions. Add lines 15 through 31			32	439,766,180
33	**Subtotal.** Subtract line 32 from line 14			33	40,989,488
34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	d		
b	Deduction on account of special income and deduction accounts	34b	d		
c	Total. Add lines 34a and 34b			34c	1,844,112
35	**Subtotal.** Subtract line 34c from line 33			35	30,178,612
36a	Dividends-received deduction (Schedule C, line 25)	36a	3,689,992		
b	Net operating loss deduction	36b	13,888,088		
c	Total. Add lines 36a and 36b			36c	17,578,541
37	**Taxable income** (subtract line 36c from line 35). Enter here and on page 1, line 1			37	35,056,003

Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)

Income

		(a) Interest received	(b) Amortization of premium
1a	Gross interest	6,086	291
b	Interest exempt under section 103	484	64
c	Subtract line 1b from line 1a		

d	Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	6,028
2	Dividends (Schedule C, line 14)			2	2,101
3	Gross rents			3	72
4	Gross royalties			4	*14
5	Gross income from a trade or business, other than an insurance business, and from Form 4797			5	100
6	Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	-
7	Gain from Schedule D (Form 1120), line 18		*55	7	1,951
8	Gross investment income. Add lines 1d through 7			8	6,762

Deductions

9	Real estate taxes	OFF COMP	-	9	48
10	Other real estate expenses	SALARIES	50	10	59
11	Depreciation (attach Form 4562)		*12	11	95
12	Depletion BAD DEBTS d	RENTS PD	*19	12	-
13	Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	42
14	Interest TAXES PD 154	CONTRIBUTIONS	-	14	205
15	Other capital losses (Schedule G, line 12, column (g))		*28	15	10
16	Total. Add lines 9 through 15	PENS, PRFT SHR	580	16	346
17	Investment expenses (attach statement)	EMP BNFT PROG	*12	17	5,553
18	**Total deductions.** Add lines 16 and 17	ESOP	-	18	5,669
19	Subtract line 18 from line 8			19	6,239
20	Dividends-received deduction (Schedule C, line 25)		53	20	1,518
	OTHER DEDUCTIONS		-		
21	**Taxable investment income.** Subtract line 20 from line 19. Enter here and on page 1, line 2			21	5,061

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

			(a) Beginning of tax year	(b) End of tax year
22	Real estate	22	62	69
23	Mortgage loans	23	*27	6
24	Collateral loans	24	125	99
25	Policy loans, including premium notes	25	d	d
26	Bonds of domestic corporations	26	376	380
27	Stock of domestic corporations	27	512	570
28	Government obligations, etc.	28	142	184
29	Bank deposits bearing interest	29	2,277	2,437
30	Other interest-bearing assets (attach statement)	30	866	860
31	Total. Add lines 22 through 30	31	2,522	2,676

32	Add columns (a) and (b), line 31			32	2,870
33	Mean of invested assets for the tax year. Enter one-half of line 32			33	2,870
34	Multiply line 33 by .0025			34	2,870
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	2,817		
36	Multiply line 33 by .0375	36	2,870		
37	Subtract line 36 from line 35. Do not enter less than zero	37	628		
38	Multiply line 37 by .25			38	607
39	Limitation on deduction for investment expenses. Add lines 34 and 38			39	2,911

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Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)

			(a) Interest received	(b) Amortization of premium		
Income	1a	Gross interest	119,554	11,190		
	b	Interest exempt under section 103	17,016	853		
	c	Subtract line 1b from line 1a				
	d	Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	92,206
	2	Dividends (Schedule C, line 14)			2	37,210
	3	Gross rents			3	4,218
	4	Gross royalties			4	*21
	5	Gross income from a trade or business, other than an insurance business, and from Form 4797			5	10,847
	6	Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	-
	7	Gain from Schedule D (Form 1120), line 18 *127			7	41,194
	8	Gross investment income. Add lines 1d through 7			8	396,617,843
Deductions	9	Real estate taxes OFF COMP -			9	422
	10	Other real estate expenses SALARIES 264			10	1,721
	11	Depreciation (attach Form 4562) *1			11	3,221
	12	Depletion BAD DEBTS d RENTS PD *66			12	-
	13	Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	1,047
	14	Interest TAXES PD 648 CONTRIBUTIONS -			14	5,228
	15	Other capital losses (Schedule G, line 12, column (g)) *11			15	60
	16	Total. Add lines 9 through 15 PENS, PRFT SHR 1,194,825			16	11,700
	17	Investment expenses (attach statement) EMP BNFT PROG *17			17	24,560
	18	**Total deductions.** Add lines 16 and 17 ESOP -			18	37,367
	19	Subtract line 18 from line 8			19	148,456
	20	Dividends-received deduction (Schedule C, line 25) -423			20	17,292
		OTHER DEDUCTIONS -				
	21	**Taxable investment income.** Subtract line 20 from line 19. Enter here and on page 1, line 2			21	139,300

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

			(a) Beginning of tax year		(b) End of tax year
22	Real estate	22	23,379		30,818
23	Mortgage loans	23	d		d
24	Collateral loans	24	222,219		147,622
25	Policy loans, including premium notes	25	d		d
26	Bonds of domestic corporations	26	548,796		515,010
27	Stock of domestic corporations	27	539,295		528,685
28	Government obligations, etc.	28	306,651		309,495
29	Bank deposits bearing interest	29	1,558,036		1,378,224
30	Other interest-bearing assets (attach statement)	30	915,036		918,960
31	Total. Add lines 22 through 30	31	4,138,152		3,837,383
32	Add columns (a) and (b), line 31			32	7,975,535
33	Mean of invested assets for the tax year. Enter one-half of line 32			33	3,987,768
34	Multiply line 33 by .0025			34	9,969
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35	102,109		
36	Multiply line 33 by .0375	36	149,541		
37	Subtract line 36 from line 35. Do not enter less than zero	37	30,941		
38	Multiply line 37 by .25			38	7,735
39	Limitation on deduction for investment expenses. Add lines 34 and 38			39	17,161

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Schedule C Dividends and Special Deductions (see instructions)

	Income		Dividends-Received (a) Subject to section 832(b)(5)(B)	Dividends-Received (b) Total dividends-received
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1		2,777
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2		50
3	Dividends on debt-financed stock of domestic and foreign corporations	3		-
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4		10
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5		-
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6		33
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7		d
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8		-
9	Dividends from affiliated companies AFFIL DIV ADJ 114	9		17
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10		455
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11		63
12	Foreign dividend gross-up (section 78) IC-DISC DIV -	12		82
13	Other dividends (attach statement) DIVIDEND ADJ *19	13		1,888
14	**Total dividends.** Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14		3,513

	Deduction		Dividends-Received Deduction (a) Subject to section 832(b)(5)(B)	Dividends-Received Deduction (b) Total dividends-received deduction
15	Multiply line 1 by 70%	15		
16	Multiply line 2 by 80%	16		
17	Deduction for line 3 (see instructions)	17		-
18	Multiply line 4 by 42%	18		
19	Multiply line 5 by 48%	19		
20	Multiply line 6 by 70%	20		
21	Multiply line 7 by 80%	21		
22	Enter the amount from line 8	22		
23	**Total.** Add lines 15 through 22. (See instructions for limitation.)	23		2,764
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	2,325	SPCL DED ADJ *14
25	**Total deductions.** Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25		2,784

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Schedule C Dividends and Special Deductions (see instructions)

	Income		Dividends-Received (a) Subject to section 832(b)(5)(B)	Dividends-Received (b) Total dividends-received
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1		2,746,799
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2		227,448
3	Dividends on debt-financed stock of domestic and foreign corporations	3		-
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4		6,028
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5		-
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6		d
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7		d
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8		-
9	Dividends from affiliated companies AFFIL DIV ADJ 10,272,992	9		977,138
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10		1,771,425
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11		736,252
12	Foreign dividend gross-up (section 78)	12		547,005
13	Other dividends (attach statement) IC-DISC DIV - DIVIDEND ADJ *-989	13		1,757,418
14	**Total dividends.** Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14		8,771,124

	Deduction		Dividends-Received Deduction (a) Subject to section 832(b)(5)(B)	Dividends-Received Deduction (b) Total dividends-received deduction
15	Multiply line 1 by 70%	15		
16	Multiply line 2 by 80%	16		
17	Deduction for line 3 (see instructions)	17		-
18	Multiply line 4 by 42%	18		
19	Multiply line 5 by 48%	19		
20	Multiply line 6 by 70%	20		
21	Multiply line 7 by 80%	21		
22	Enter the amount from line 8	22		
23	**Total.** Add lines 15 through 22. (See instructions for limitation.)	23		2,739,538
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	1,712,786	SPCL DED ADJ *121
25	**Total deductions.** Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25		3,707,284

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written			1	2,547
2	Unearned premiums on outstanding business at the end of the preceding tax year:				
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a	97		
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	11		
c	Discounted unearned premiums attributable to title insurance	2c	15		
d	Enter 80% of all other unearned premiums (see instructions)	2d	1,909		
e	Total. Add lines 2a through 2d			2e	1,961
3	**Total.** Add lines 1 and 2e			3	2,564
4	Unearned premiums on outstanding business at the end of the current tax year:				
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a	111		
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	12		
c	Discounted unearned premiums attributable to title insurance	4c	16		
d	Enter 80% of all other unearned premiums (see instructions)	4d	1,956		
e	**Total.** Add lines 4a through 4d			4e	2,026
5	Subtract line 4e from line 3			5	2,560
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)			6	5
7	**Premiums earned.** Add lines 5 and 6. Enter here and on Schedule A, line 1			7	2,529

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach statement)			1	2,552
2	Balance outstanding at the end of the current tax year for:				
a	Unpaid losses on life insurance contracts	2a	114		
b	Discounted unpaid losses	2b	2,378		
c	**Total.** Add lines 2a and 2b			2c	2,430
3	Add lines 1 and 2c			3	2,618
4	Balance outstanding at the end of the preceding tax year for:				
a	Unpaid losses on life insurance contracts	4a	105		
b	Discounted unpaid losses	4b	2,316		
c	**Total.** Add lines 4a and 4b			4c	2,354
5	Subtract line 4c from line 3			5	2,608
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year			6	625
7	Estimated salvage and reinsurance recoverable at the end of the current tax year			7	634
8	Losses incurred (line 5 plus line 6 less line 7)			8	2,607
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	1,079		
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	2,325		
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	6		
12	**Total.** Add lines 9, 10, and 11			12	1,457
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15			13	1,456
14	**Losses incurred deductible under section 832(c)(4).** Subtract line 13 from line 8. Enter here and on Schedule A, line 26			14	2,433

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Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written			1	844,364,845
2	Unearned premiums on outstanding business at the end of the preceding tax year:				
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	2a	118,099,165		
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	8,019,556		
c	Discounted unearned premiums attributable to title insurance	2c	2,745,535		
d	Enter 80% of all other unearned premiums (see instructions)	2d	118,369,417		
e	Total. Add lines 2a through 2d			2e	258,863,620
3	**Total.** Add lines 1 and 2e			3	1,092,600,309
4	Unearned premiums on outstanding business at the end of the current tax year:				
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations (see instructions)	4a	120,143,212		
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	6,925,722		
c	Discounted unearned premiums attributable to title insurance	4c	2,741,381		
d	Enter 80% of all other unearned premiums (see instructions)	4d	124,418,216		
e	**Total.** Add lines 4a through 4d			4e	266,365,499
5	Subtract line 4e from line 3			5	826,344,224
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)			6	-4,963
7	**Premiums earned.** Add lines 5 and 6. Enter here and on Schedule A, line 1			7	944,244,018

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach statement)			1	584,258,979
2	Balance outstanding at the end of the current tax year for:				
a	Unpaid losses on life insurance contracts	2a	7,338,374		
b	Discounted unpaid losses	2b	460,549,201		
c	**Total.** Add lines 2a and 2b			2c	488,733,967
3	Add lines 1 and 2c			3	1,064,228,037
4	Balance outstanding at the end of the preceding tax year for:				
a	Unpaid losses on life insurance contracts	4a	6,677,281		
b	Discounted unpaid losses	4b	451,476,082		
c	**Total.** Add lines 4a and 4b			4c	479,573,790
5	Subtract line 4c from line 3			5	584,654,246
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year			6	25,761,185
7	Estimated salvage and reinsurance recoverable at the end of the current tax year			7	27,077,044
8	Losses incurred (line 5 plus line 6 less line 7)			8	583,615,178
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	8,655,611		
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10	1,712,786		
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11	8,531		
12	**Total.** Add lines 9, 10, and 11			12	10,350,674
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15			13	1,552,601
14	**Losses incurred deductible under section 832(c)(4).** Subtract line 13 from line 8. Enter here and on Schedule A, line 26			14	638,858,812

Schedule G Other Capital Losses (see instructions)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders			1	
2	Losses paid			2	
3	Expenses paid			3	
4	Total. Add lines 1, 2, and 3			4	
	Note. Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received	5			
6	Dividends-received (Schedule C, line 14)	6			
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7			
8	Net premiums received	8			
9	**Total.** Add lines 5 through 8			9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-			10	*32

	(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11							
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies)		*21				

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	35
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2	36
3	**Total.** Add lines 1 and 2	3	37
4	Multiply line 3 by .25	4	37
5	Beginning adjusted surplus	5	51
6	**Special deduction.** If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.)	6	
7	Net operating loss deduction (Schedule A, line 36b)	7	45
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	22
b	Adjusted dividends-received deduction	8b	32
9	Taxable income (Schedule A, line 37)	9	60
10	**Ending adjusted surplus.** Add lines 5 through 9	10	93

Schedule G Other Capital Losses (see instructions)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders		1	
2	Losses paid		2	
3	Expenses paid		3	
4	Total. Add lines 1, 2, and 3		4	
	Note. Adjust lines 5 through 8 to cash method if necessary.			
5	Interest received	5		
6	Dividends-received (Schedule C, line 14)	6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7		
8	Net premiums received	8		
9	**Total.** Add lines 5 through 8		9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-		10	*15,960

	(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11							
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies)		*772				

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	209,346,213
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2	17,079,567
3	**Total.** Add lines 1 and 2	3	226,417,448
4	Multiply line 3 by .25	4	56,604,362
5	Beginning adjusted surplus	5	51,461,354
6	**Special deduction.** If you checked "No" on line 14 of Schedule I, enter -0- here, you cannot take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.)	6	
7	Net operating loss deduction (Schedule A, line 36b)	7	172,382
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	62,488
b	Adjusted dividends-received deduction	8b	152,508
9	Taxable income (Schedule A, line 37)	9	736,508
10	**Ending adjusted surplus.** Add lines 5 through 9	10	54,394,599

Form **1120-PC** (2012)

Schedule I Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash		
b	☐ Accrual 8,278		
c	☐ Other (specify) ▶		
2	Check box for kind of company:		
a	☐ Mutual 8,020		
b	☐ Stock		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing: **(a)** name and employer identification number (EIN); **(b)** percentage owned; and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	1,156	
	If "Yes," enter name and EIN of the parent corporation ▶ EIN 309 NAME 336		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)	YES	6,815
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in **4** above.) Enter percentage owned ▶ 6,815		
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: **(a)** the total voting power of all classes of stock of the corporation entitled to vote, or **(b)** the total value of all classes of stock of the corporation? If "Yes," enter:		157
	(a) Percentage owned ▶ 157 and **(b)** Owner's country ▶ 157		
	(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ 129		
7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		233
8a	Enter the total unpaid losses shown on the corporation's annual statement:		
	(1) for the current tax year: $ 6,327		
	(2) for the previous tax year: $ 6,067		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	(1) for the current tax year: $ 1,855		
	(2) for the previous tax year: $ 1,790		
9	Does the corporation discount any of the loss reserves shown on its annual statement?		
10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 1,640		
11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ ☐		384
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) ▶ $ 1,590		
13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		116
14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?		39

Schedule I Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash		
b	☐ Accrual		
c	☐ Other (specify) ▶		
2	Check box for kind of company:		
a	☐ Mutual		
b	☐ Stock		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing: **(a)** name and employer identification number (EIN); **(b)** percentage owned; and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		
	If "Yes," enter name and EIN of the parent corporation ▶		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in **4** above.)		
	Enter percentage owned ▶		
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: **(a)** the total voting power of all classes of stock of the corporation entitled to vote, or **(b)** the total value of all classes of stock of the corporation? If "Yes," enter:		
	(a) Percentage owned ▶ and **(b)** Owner's country ▶		
	(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		

		Yes	No
7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
8a	Enter the total unpaid losses shown on the corporation's annual statement:		
	(1) for the current tax year: $ 436,903,669		
	(2) for the previous tax year: $ 438,240,138		
b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	(1) for the current tax year: $ 81,402,030		
	(2) for the previous tax year: $ 82,415,778		
9	Does the corporation discount any of the loss reserves shown on its annual statement?		
10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 10,802,981		
11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ ☐		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) ▶ $ 90,923,141		
13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP		
14	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?		

Form **1120-PC** (2012)

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)

Assets		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				8,345
2a	Trade notes and accounts receivable			3,418	
b	Less allowance for bad debts	( )		(231)	
3	Inventories		31		32
4	U.S. government obligations				1,693
5	Tax-exempt securities (see instructions)				1,136
6	Other current assets (attach statement)				6,844
7	Loans to shareholders				137
8	Mortgage and real estate loans				147
9	Other investments (attach statement)				5,566
10a	Buildings and other depreciable assets			1,392	
b	Less accumulated depreciation	( )		(1,113)	
11a	Depletable assets			8	
b	Less accumulated depletion	( )		(6)	
12	Land (net of any amortization)				582
13a	Intangible assets (amortizable only)			516	
b	Less accumulated amortization	( )		(439)	
14	Other assets (attach statement)	ASSET ADJ			3,516
15	Total assets	403	8,073		8,963
Liabilities and Shareholders' Equity					
16	Accounts payable				4,478
17	Mortgages, notes, bonds payable in less than 1 year				388
18	Insurance liabilities (see instructions)		7,334		8,044
19	Other current liabilities (attach statement)				5,298
20	Loans from shareholders				111
21	Mortgages, notes, bonds payable in 1 year or more				540
22	Other liabilities (attach statement)				2,689
23	Capital stock: a Preferred stock			376	
	b Common stock			6,898	7,137
24	Additional paid-in capital				4,481
25	Retained earnings—Appropriated (attach statement)		325		409
26	Retained earnings—Unappropriated		7,945		8,839
27	Adjustments to shareholders' equity (attach statement)				722
28	Less cost of treasury stock	LIAB ADJ	( )		(263)
29	Total liabilities and shareholders' equity	453			8,963

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—See instructions.

1	Net income (loss) per books	7,523
2	Federal income tax per books	4,874
3	Excess of capital losses over capital gains	1,139
4	Income subject to tax not recorded on books this year (itemize)	1,259
5	Expenses recorded on books this year not deducted in this return (itemize)	
a	Depreciation $ 155	
b	Charitable contributions $	
c	Travel and entertainment $ 293	2,415
6	Add lines 1 through 5	7,528
7	Income recorded on books this year not included in this return (itemize)	
a	Tax-exempt interest $ 736	5,387
8	Deductions in this tax return not charged against book income this year (itemize)	
a	Depreciation $ 56	
b	Charitable contributions $	2,713
9	Add lines 7 and 8	6,671
10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	7,262

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1	Balance at beginning of year	
2	Net income (loss) per books	
3	Other increases (itemize)	3,906
4	Add lines 1, 2, and 3	
5	Distributions: a Cash	3,233
	b Stock	*26
	c Property	*36
6	Other decreases (itemize)	2,895
7	Add lines 5 and 6	
8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)

Assets		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				108,831,253
2a	Trade notes and accounts receivable			191,196,334	
b	Less allowance for bad debts	( )		(2,033,713)	
3	Inventories		530,988		744,837
4	U.S. government obligations				125,239,823
5	Tax-exempt securities (see instructions)				383,945,873
6	Other current assets (attach statement)				112,107,133
7	Loans to shareholders				2,318,638
8	Mortgage and real estate loans				91,334,840
9	Other investments (attach statement)				1,467,375,663
10a	Buildings and other depreciable assets			53,612,340	
b	Less accumulated depreciation	( )		(18,269,196)	
11a	Depletable assets			3,158,760	
b	Less accumulated depletion	( )		(2,739,178)	
12	Land (net of any amortization)				1,288,483
13a	Intangible assets (amortizable only)			101,117,433	
b	Less accumulated amortization	( )		(12,270,691)	
14	Other assets (attach statement)	ASSET ADJ			98,418,346
15	Total assets	-3,235,054	2,657,011,071		2,702,141,923
Liabilities and Shareholders' Equity					
16	Accounts payable				69,015,389
17	Mortgages, notes, bonds payable in less than 1 year				11,781,020
18	Insurance liabilities (see instructions)		892,788,097		928,681,184
19	Other current liabilities (attach statement)				151,672,861
20	Loans from shareholders				5,059,404
21	Mortgages, notes, bonds payable in 1 year or more				150,069,522
22	Other liabilities (attach statement)				359,887,938
23	Capital stock: a Preferred stock			3,866,726	
	b Common stock			37,498,820	41,374,787
24	Additional paid-in capital				467,286,519
25	Retained earnings—Appropriated (attach statement)		57,464,154		62,486,921
26	Retained earnings—Unappropriated		495,580,450		529,241,121
27	Adjustments to shareholders' equity (attach statement)				12,561,632
28	Less cost of treasury stock	LIAB ADJ	( )		(78,921,355)
29	Total liabilities and shareholders' equity	-8,055,021			2,702,141,923

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—See instructions.

1	Net income (loss) per books	1,050,084	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books	45,399	a	Tax-exempt interest $ 22,859	1,341,746
3	Excess of capital losses over capital gains	9,888			
4	Income subject to tax not recorded on books this year (itemize)	45,309	8	Deductions in this tax return not charged against book income this year (itemize)	
5	Expenses recorded on books this year not deducted in this return (itemize)		a	Depreciation $ 530	
a	Depreciation $ 942		b	Charitable contributions $	275,626
b	Charitable contributions $		9	Add lines 7 and 8	1,616,217
c	Travel and entertainment $ 1,673	344,453	10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9	-123,302
6	Add lines 1 through 5	1,495,061			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	9,892,537
2	Net income (loss) per books			b Stock	*219,343
3	Other increases (itemize)			c Property	*123,079
			6	Other decreases (itemize)	68,818,765
		69,460,538	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

TOTAL FORMS FILED 1,811 TOTAL FORMS E-FILED 322

SCHEDULE M-3 (Form 1120-PC)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of $10 Million or More

▶ Attach to Form 1120-PC.

▶ Information about Schedule M-3 (Form 1120-PC) and its separate instructions is at *www.irs.gov/form1120pc.*

OMB No. 1545-1027

2012

1,152 (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-PC 242

481 (3) ☐ Mixed 1120/L/PC group (4) ☐ NONE CHECKED 59

Name of corporation (common parent, if consolidated return) | Employer identification number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation 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 2a through 11 with respect to that SEC Form 10-K. 76

☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 1,716

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement. 1,172

☐ **No.** Go to line 1c. 540

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

☐ **Yes.** Complete lines 2a through 11 with respect to that income statement. 319

☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 242

2a Enter the income statement period: Beginning 1,576 Ending 1,576

b Has the corporation's income statement been restated for the income statement period on line 2a?

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

☐ **No.** 1,580

c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?

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

☐ **No.**

3a Is any of the corporation's voting common stock publicly traded?

☐ **Yes.** 72

☐ **No.** If "No," go to line 4a. 1,506

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 74

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 70

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 .	4a	1,765
b	Indicate accounting standard used for line 4a (see instructions): GAAP 831 IFRS 12 STAT 630 OTHER 63		
5a	Net income from nonincludible foreign entities (attach statement) . . .	5a	(d)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) . . .	5b	d
6a	Net income from nonincludible U.S. entities (attach statement) . . .	6a	(76)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) . . .	6b	51
7a	Net income (loss) of other includible foreign disregarded entities (attach statement) . . .	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement) . . .	7b	d
c	Net income (loss) of other includible corporations (attach statement) . . .	7c	d
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) . . .	8	32
9	Adjustment to reconcile income statement period to tax year (attach statement) . . .	9	d
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement) . . .	10a	d
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement) . . .	10b	190
c	Other adjustments to reconcile to amount on line 11 (attach statement) . . .	10c	d
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c	11	1,771

Note. Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.

12 Enter the total amount (not just the corporation'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 . . . . . ▶	1,663	1,663
b	Removed on Part I, line 5 . . . . ▶	d	d
c	Removed on Part I, line 6 . . . . ▶	66	d
d	Included on Part I, line 7 . . . . . ▶	55	d

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE M-3 (Form 1120-PC)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of $10 Million or More

▶ Attach to Form 1120-PC.
▶ Information about Schedule M-3 (Form 1120-PC) and its separate instructions is at *www.irs.gov/form1120pc.*

OMB No. 1545-1027

2012

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-PC only)
(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Name of corporation (common parent, if consolidated return): Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation 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 2a 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 corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning ________ Ending ________

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

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

3a Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . . . . . ☐☐☐☐☐

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . . ☐☐☐☐☐☐☐☐☐

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	48,282,844
b	Indicate accounting standard used for line 4a (see instructions):		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(d)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	d
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(3,818,470)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	641,216
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	d
c	Net income (loss) of other includible corporations (attach statement)	7c	d
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	11,062,137
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	d
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	d
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	-2,497,146
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	d
11	**Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c	11	66,526,382

Note. Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.

12 Enter the total amount (not just the corporation'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 ▶	2,154,659,695	1,533,586,389
b	Removed on Part I, line 5 ▶	d	d
c	Removed on Part I, line 6 ▶	-30,191,369	d
d	Included on Part I, line 7 ▶	165,144,926	d

Name of corporation (common parent, if consolidated return) | **Employer identification number**

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Check applicable box(es): **(1)** ☐ Consolidated group **(2)** ☐ Parent corp **(3)** ☐ Consolidated eliminations **(4)** ☐ Subsidiary corp **(5)** ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: **(6)** ☐ 1120-PC group **(7)** ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return) | **Employer identification number**

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	d	d	d	
2	Gross foreign dividends not previously taxed	238	36	24	243
3	Subpart F, QEF, and similar income inclusions		28	16	37
4	Section 78 gross-up		20	38	58
5	Gross foreign distributions previously taxed	d	d	d	
6	Income (loss) from equity method U.S. corporations	d	d	d	
7	U.S. dividends not eliminated in tax consolidation	978	411	97	987
8	Minority interest for includible corporations	d	d	d	
9	Income (loss) from U.S. partnerships	220	351	71	388
10	Income (loss) from foreign partnerships	13	d	d	d
11	Income (loss) from other pass-through entities	21	43	11	d
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	1,715	706	918	1,698
14	Hedging transactions	d	7	d	d
15	Mark-to-market income (loss)	38	38	d	7
16	Premium income (attach statement)	1,528	1,287	99	1,454
17	Sale versus lease (for sellers and/or lessors)	d	d	d	d
18	Section 481(a) adjustments		98	d	100
19	Income from a special loss discount account		69	d	70
20	Income recognition from long-term contracts	d	d	d	d
21	Original issue discount and other imputed interest	31	46	10	55
22	Reserved for future use				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	1,399	1,236	168	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		1,136	133	1,257
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		646	52	688
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		317	44	356
e	Abandonment losses		11	d	d
f	Worthless stock losses (attach statement)		d	d	d
g	Other gain/loss on disposition of assets		142	10	151
24	Capital loss limitation and carryforward used		330	91	415
25	Other income (loss) items with differences (attach statement)	440	439	238	475
26	**Total income (loss) items.** Combine lines 1 through 25	1,792	1,553	1,122	1,785
27	**Total expense/deduction items** (from Part III, line 41)	1,784	1,597	1,658	1,707
28	Other items with no differences	1,675			1,676
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	1,761	1,674	1,689	1,751
b	1120 subgroup reconciliation totals	480	405	443	485
c	Life insurance subgroup reconciliation totals	d	d	d	d
30	**Reconciliation totals.** Combine lines 29a through 29c	1,773	1,680	1,697	1,761

Note. Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

Name of corporation (common parent, if consolidated return)

Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	Income (Loss) Items (Attach statements for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	d	d	d	
2	Gross foreign dividends not previously taxed	1,015,296	34,645	-59,515	990,426
3	Subpart F, QEF, and similar income inclusions		161,771	74,812	236,583
4	Section 78 gross-up		173,404	43,279	216,683
5	Gross foreign distributions previously taxed	d	d	d	
6	Income (loss) from equity method U.S. corporations	d	d	d	
7	U.S. dividends not eliminated in tax consolidation	6,984,344	1,072	-113,163	6,872,256
8	Minority interest for includible corporations	d	d	d	
9	Income (loss) from U.S. partnerships	1,318,048	92,030	17,601	1,426,705
10	Income (loss) from foreign partnerships	352,931	d	d	d
11	Income (loss) from other pass-through entities	d	-5,965	-8,084	d
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	38,531,601	-733,350	-10,810,353	26,955,552
14	Hedging transactions	d	149,191	d	d
15	Mark-to-market income (loss)	282,364	6,831	d	286,259
16	Premium income (attach statement)	824,984,563	1,765,419	-373,023	826,374,535
17	Sale versus lease (for sellers and/or lessors)	d	d	d	d
18	Section 481(a) adjustments		d	d	-58,392
19	Income from a special loss discount account		d	d	1,053,706
20	Income recognition from long-term contracts	d	d	d	d
21	Original issue discount and other imputed interest	203,694	150,189	-34,368	319,495
22	Reserved for future use				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	15,478,769	-14,836,416	-436,441	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		10,723,672	394,246	11,130,411
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-2,552,352	-53,257	-2,580,494
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		12,582	-5,758	5,593
e	Abandonment losses		-26,484	d	d
f	Worthless stock losses (attach statement)		d	d	d
g	Other gain/loss on disposition of assets		37,477	62	47,154
24	Capital loss limitation and carryforward used		-16,612	-147,037	-161,780
25	Other income (loss) items with differences (attach statement)	18,435,079	12,139,230	-535,294	30,035,545
26	**Total income (loss) items.** Combine lines 1 through 25	908,854,873	8,158,015	-12,750,022	904,136,017
27	**Total expense/deduction items** (from Part III, line 41)	-414,573,014	-8,087,223	11,753,763	-410,756,200
28	Other items with no differences	-451,764,142			-451,757,132
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	42,260,125	209,610	-979,525	41,555,662
b	1120 subgroup reconciliation totals	d	d	d	d
c	Life insurance subgroup reconciliation totals	d	d	d	d
30	**Reconciliation totals.** Combine lines 29a through 29c	59,134,299	-1,432,078	-22,814,866	34,974,434

Note. Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

Name of corporation (common parent, if consolidated return)

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	1,321	29	1,302	
2	U.S. deferred income tax expense	386	79	308	
3	State and local current income tax expense	305	102	35	314
4	State and local deferred income tax expense	d	20	14	
5	Foreign current income tax expense (other than foreign withholding taxes)	d	d	d	d
6	Foreign deferred income tax expense	d	d	d	
7	Foreign withholding taxes	69	6	59	18
8	Stock option expense	24	25	25	35
9	Other equity-based compensation	31	d	18	32
10	Meals and entertainment	1,006	8	1,006	1,008
11	Fines and penalties	320	d	329	28
12	Judgments, damages, awards, and similar costs	15	9	-	d
13	Parachute payments	-	-	-	-
14	Compensation with section 162(m) limitation	d	6	18	23
15	Pension and profit-sharing	330	207	15	340
16	Other post-retirement benefits	129	128	17	115
17	Deferred compensation	184	d	12	144
18	Charitable contribution of cash and tangible property	486	79	55	459
19	Charitable contribution of intangible property	d	7	d	d
20	Charitable contribution limitation/carryforward		175	21	196
21	Write-off of premium receivables	d	17	d	76
22	Guarantee fund assessments	d	97	d	203
23	Current year acquisition or reorganization investment banking fees	d	d	d	d
24	Current year acquisition or reorganization legal and accounting fees	d	7	8	5
25	Current year acquisition/reorganization other costs	d	d	d	d
26	Amortization of acquisition, reorganization, and start-up costs	21	124	8	130
27	Amortization/impairment of goodwill, insurance in force, and ceding commissions	29	114	11	d
28	Other amortization or impairment write-offs	160	247	12	256
29	Discounting of unpaid losses (section 846) (attach statement)	1,461	1,397	94	1,451
30	Reduction of loss deduction (section 832(b)(5)(B))		57	959	998
31	Depreciation	822	769	12	825
32	Bad debt expense and/or agency balances written off	403	223	7	388
33	Deduction from a special loss discount account		52	d	52
34	Corporate owned life insurance premiums	d	7	d	14
35	Purchase versus lease (for purchasers and/or lessees)	d	d	d	d
36	Interest expense (attach Form 8916-A)	417	70	31	424
37	Domestic production activities deduction		d	d	d
38	Research and development costs	9	10	d	d
39	Section 118 exclusion (attach statement)	d	d	d	d
40	Other expense/deduction items with differences (attach statement)	1,209	1,009	855	d
41	**Total expense/deduction items.** Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	1,784	1,597	1,658	1,707

Name of corporation (common parent, if consolidated return)

Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	12,316,601	-23,191	-12,139,247	
2	U.S. deferred income tax expense	58,334	6,417	-64,609	
3	State and local current income tax expense	689,118	36,825	3,832	729,748
4	State and local deferred income tax expense	d	-3,332	3,215	
5	Foreign current income tax expense (other than foreign withholding taxes)	d	d	d	d
6	Foreign deferred income tax expense	d	d	d	
7	Foreign withholding taxes	17,884	-557	-11,947	5,379
8	Stock option expense	135,113	-5,857	178,960	308,216
9	Other equity-based compensation	d	d	161,528	509,202
10	Meals and entertainment	488,295	-1,297	-218,282	268,715
11	Fines and penalties	30,586	d	d	1,089
12	Judgments, damages, awards, and similar costs	d	4,414	-	d
13	Parachute payments	-	-	-	-
14	Compensation with section 162(m) limitation	d	d	-25,252	223,248
15	Pension and profit-sharing	2,318,929	871,842	-53,103	3,137,734
16	Other post-retirement benefits	1,485,549	-346,063	10,722	1,150,208
17	Deferred compensation	d	d	-37,572	779,193
18	Charitable contribution of cash and tangible property	478,181	-6,471	8,028	479,738
19	Charitable contribution of intangible property	d	10,510	d	d
20	Charitable contribution limitation/carryforward		-20,980	-1,438	-22,419
21	Write-off of premium receivables	d	8,306	d	226,088
22	Guarantee fund assessments	d	-23,215	d	65,023
23	Current year acquisition or reorganization investment banking fees	d	d	d	d
24	Current year acquisition or reorganization legal and accounting fees	d	-2,073	-4,948	d
25	Current year acquisition/reorganization other costs	d	d	d	d
26	Amortization of acquisition, reorganization, and start-up costs	32,578	17,510	9,826	59,915
27	Amortization/impairment of goodwill, insurance in force, and ceding commissions	d	324,999	33,164	d
28	Other amortization or impairment write-offs	458,546	146,695	4,238	609,490
29	Discounting of unpaid losses (section 846) (attach statement)	120,646,041	2,139,091	120,498	122,756,929
30	Reduction of loss deduction (section 832(b)(5)(B))		-2,484	-1,696,933	-1,551,109
31	Depreciation	3,791,944	-145,291	-19,546	3,627,095
32	Bad debt expense and/or agency balances written off	833,227	117,924	3,834	954,985
33	Deduction from a special loss discount account		d	d	876,683
34	Corporate owned life insurance premiums	d	45,799	d	6,279
35	Purchase versus lease (for purchasers and/or lessees)	d	d	d	d
36	Interest expense (attach Form 8916-A)	1,811,497	240,675	-1,594	2,050,578
37	Domestic production activities deduction		d	d	d
38	Research and development costs	910,181	-53,591	d	d
39	Section 118 exclusion (attach statement)	d	d	d	d
40	Other expense/deduction items with differences (attach statement)	d	4,159,513	2,156,047	d
41	**Total expense/deduction items.** Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	414,565,603	8,092,502	-11,728,098	410,779,727

TOTAL RETURNS FILED 2,146 TOTAL FORMS E-FILED -

Form **1120-REIT**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Real Estate Investment Trusts

For calendar year 2012 or tax year beginning 2,084 , 2012, ending 62 , 20

▶ Information about Form 1120-REIT CALENDAR YEAR | FISCAL YEAR

OMB No. 1545-1004

2012

A Year of REIT status election

B Check if a:
1 REIT with 100% owned subsidiaries (see instructions)
2 Personal holding co. (attach Sch. PH)

Please Type or Print

Name
Corporation 2012 Line Item Counts (Estimated from SOI Sample)

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

City or town, state, and ZIP code

C Employer identification number

D Date REIT established 2,146

E Total assets (see instructions) $ 1,737

F Check applicable box(es): INITIAL 294 FINAL 75 NAME CHG 18

G Identify the type of REIT (see instructions): (1) E 1,813 (2) Mortgage 333

H PBA code (see instructions) 2,146

Part I—Real Estate Investment Trust Taxable Income (see instructions)

Income (EXCLUDING income required to be reported in Part II or Part IV)

1	Dividends		1	316
2	Interest		2	1,652
3	Gross rents from real property		3	989
4	Other gross rents		4	321
5	Capital gain net income (attach Schedule D (Form 1120))		5	412
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6	470
7	Other income (see instructions—attach statement)	INCOME ADJ 96	7	1,149
8	**Total income.** Add lines 1 through 7 ▶		8	2,095

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9	Compensation of officers (see instructions—attach Form 1125-E)		9	85
10	Salaries and wages (less employment credits)		10	520
11	Repairs and maintenance		11	850
12	Bad debts		12	400
13	Rents		13	259
14	Taxes and licenses		14	1,648
15	Interest		15	1,259
16	Depreciation (attach Form 4562)		16	1,069
17	Advertising	TOTAL AMORT 1,069	17	688
18	Other deductions (see instructions—attach statement)	DEDUCTION ADJ 47	18	2,040
19	**Total deductions.** Add lines 9 through 18 ▶		19	2,108
20	Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8		20	2,145
21	**Less:** a Net operating loss deduction (see instructions)	21a 127		
	b Total deduction for dividends paid (Schedule A, line 7)	21b 1,296		
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	21c d	21d	1,333

Tax and Payments

22	**Real estate investment trust taxable income.** Subtract line 21d from line 20		22	19
23	**Total tax** (Schedule J, line 7)		23	56
24	**Payments: a** 2011 overpayment credited to 2012	24a 21		TAX PMT ADJ
b	2012 estimated tax payments	24b 21		
c	Less 2012 refund applied for on Form 4466	24c (-) d Bal ▶ 24d 34		-
e	Tax deposited with Form 7004	24e 20		
f	Credits: **(1)** Form 2439 d **(2)** Form 4136 d	24f d		
g	Refundable credit from Form 8827, line 8c	24g -	24h	52
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐		25	9
26	**Tax due.** If line 24h is smaller than the total of lines 23 and 25, enter amount owed		26	25
27	**Overpayment.** If line 24h is larger than the total of lines 23 and 25, enter amount overpaid		27	48
28	Enter amount of line 27 you want: **Credited to 2013 estimated tax ▶** 24	**Refunded ▶**	28	26

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

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.	

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120-REIT**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Real Estate Investment Trusts

For calendar year 2012 or tax year beginning ________, 2012, ending ________, 20____

▶ Information about Form 1120-REIT and its instructions is available at *www.irs.gov/form1120reit*.

OMB No. 1545-1004

2012

A Year of REIT status election

B Check if a:
1 REIT with 100% owned subsidiaries (see instructions) ☐
2 Personal holding co. (attach Sch. PH) ☐

Please Type or Print

Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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

City or town, state, and ZIP code

C Employer identification number

D Date REIT established

E Total assets (see instructions) $ 1,658,932,168

H PBA code (see instructions)

F Check applicable box(es): (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

G Identify the type of REIT (see instructions): (1) ☐ Equity REIT (2) ☐ Mortgage REIT

Part I—Real Estate Investment Trust Taxable Income (see instructions)

Income (EXCLUDING income required to be reported in Part II or Part IV)

1	Dividends	1	5,023,166
2	Interest	2	28,584,836
3	Gross rents from real property	3	45,973,932
4	Other gross rents	4	10,889,279
5	Capital gain net income (attach Schedule D (Form 1120))	5	12,800,730
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	-1,213,012
7	Other income (see instructions—attach statement) INCOME ADJ -100,209	7	12,895,512
8	**Total income.** Add lines 1 through 7 ▶	8	114,854,234

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9	Compensation of officers (see instructions—attach Form 1125-E)	9	511,079
10	Salaries and wages (less employment credits)	10	2,200,048
11	Repairs and maintenance	11	1,883,963
12	Bad debts	12	4,841,417
13	Rents	13	1,440,983
14	Taxes and licenses	14	4,730,304
15	Interest	15	16,577,994
16	Depreciation (attach Form 4562)	16	10,594,659
17	Advertising TOTAL AMORT 1,180,991	17	201,670
18	Other deductions (see instructions—attach statement) DEDUCTION ADJ 32,712	18	26,855,248
19	**Total deductions.** Add lines 9 through 18 ▶	19	69,870,077
20	Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20	44,984,156
21	Less: a Net operating loss deduction (see instructions) 21a d		
	b Total deduction for dividends paid (Schedule A, line 7) 21b 50,951,346		
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f) 21c d	21d	52,126,744

Tax and Payments

22	**Real estate investment trust taxable income.** Subtract line 21d from line 20	22	46,895
23	**Total tax** (Schedule J, line 7)	23	29,709
24	**Payments: a** 2011 overpayment credited to 2012 24a 1,283		TAX PMT ADJ -
b	2012 estimated tax payments 24b 31,391		
c	Less 2012 refund applied for on Form 4466 24c (-) d Bal ▶ 24d 32,674		
e	Tax deposited with Form 7004 24e 6,509		
f	Credits: (1) Form 2439 d (2) Form 4136 d 24f d		
g	Refundable credit from Form 8827, line 8c 24g -	24h	40,178
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	25	65
26	**Tax due.** If line 24h is smaller than the total of lines 23 and 25, enter amount owed	26	1,615
27	**Overpayment.** If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	27	12,019
28	Enter amount of line 27 you want: **Credited to 2013 estimated tax** ▶ 961 **Refunded** ▶	28	11,058

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date | ▶ Title

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.	

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	1	
2	Gross income from foreclosure property (see instructions—attach statement)	2	
3	Total income from foreclosure property. Add lines 1 and 2	3	
4	Deductions directly connected with the production of income shown on line 3 (attach statement)	4	
5	Net income from foreclosure property. Subtract line 4 from line 3	5	
6	**Tax on net income from foreclosure property.** Multiply line 5 by 35%. Enter here and on Schedule J, line 2b	6	

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a			
b	Enter total income from foreclosure property from Part II, line 3	1b	d		
c	Total. Add lines 1a and 1b			1c	
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a	19		
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%			2c	
3	Enter income on line 1c from sources referred to in section 856(c)(2)			3	2,077
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)			4	
5	Multiply line 1c by 75%			5	
6	Enter income on line 1c from sources referred to in section 856(c)(3)			6	2,061
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)			7	
8	Enter the greater of line 4 or line 7. **(If line 8 is zero, do not complete the rest of Part III.)**			8	
9	Enter the amount from Part I, line 20			9	
10	Enter the net capital gain from Schedule D (Form 1120), line 17			10	
11	Subtract line 10 from line 9			11	
12a	Enter total income from Part I, line 8	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b			12c	
13	Enter capital gain net income from Part I, line 5			13	
14	Subtract line 13 from line 12c			14	
15	Divide line 11 by line 14. Carry the result to five decimal places			15	
16	**Section 857(b)(5) tax.** Multiply line 8 by line 15. Enter here and on Schedule J, line 2c			16	

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1	
2	Deductions directly connected with the production of income shown on line 1	2	
3	**Tax on net income from prohibited transactions.** Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3	

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1	
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2	145
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3	
4	Consent dividends (attach Forms 972 and 973)	4	172
5	Deficiency dividends (section 860) (Attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	1,299
7	**Total deduction for dividends paid.** If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7	

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	1	
2	Gross income from foreclosure property (see instructions—attach statement)	2	
3	Total income from foreclosure property. Add lines 1 and 2	3	
4	Deductions directly connected with the production of income shown on line 3 (attach statement)	4	
5	Net income from foreclosure property. Subtract line 4 from line 3	5	
6	**Tax on net income from foreclosure property.** Multiply line 5 by 35%. Enter here and on Schedule J, line 2b	6	

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a			
b	Enter total income from foreclosure property from Part II, line 3	1b	d		
c	Total. Add lines 1a and 1b			1c	
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a	391,902		
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%			2c	
3	Enter income on line 1c from sources referred to in section 856(c)(2)			3	153,285,561
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)			4	
5	Multiply line 1c by 75%			5	
6	Enter income on line 1c from sources referred to in section 856(c)(3)			6	149,480,463
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)			7	
8	Enter the greater of line 4 or line 7. **(If line 8 is zero, do not complete the rest of Part III.)**			8	
9	Enter the amount from Part I, line 20			9	
10	Enter the net capital gain from Schedule D (Form 1120), line 17			10	
11	Subtract line 10 from line 9			11	
12a	Enter total income from Part I, line 8	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b			12c	
13	Enter capital gain net income from Part I, line 5			13	
14	Subtract line 13 from line 12c			14	
15	Divide line 11 by line 14. Carry the result to five decimal places			15	
16	**Section 857(b)(5) tax.** Multiply line 8 by line 15. Enter here and on Schedule J, line 2c			16	

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1	
2	Deductions directly connected with the production of income shown on line 1	2	
3	**Tax on net income from prohibited transactions.** Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3	

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1	
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2	2,244,343
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3	
4	Consent dividends (attach Forms 972 and 973)	4	3,087,020
5	Deficiency dividends (section 860) (Attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	50,949,506
7	**Total deduction for dividends paid.** If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7	

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐ **Important:** Members of a controlled group, see instructions.				632
2a	Tax on REIT taxable income . INCM TAX ADJ . . . . . . -	2a	20		
b	Tax from Part II, line 6	2b	d		
c	Tax from Part III, line 16	2c	d		
d	Tax from Part IV, line 3	2d	d		
e	Tax imposed under section 857(b)(7)(A) (see instructions) . . .	2e	-		
f	Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5) . .	2f	-		
g	Alternative minimum tax (attach Form 4626)	2g	22		
h	**Income tax.** Add lines 2a through 2g			2h	49
3a	Foreign tax credit (attach Form 1118)	3a	-		
b	Credit from Form 8834, line 30 (attach Form 8834)	3b	-		
c	General business credit (attach Form 3800)	3c	d		
d	Other credits (attach statement—see instructions)	3d	d		
e	**Total credits.** Add lines 3a through 3d			3e	d
4	Subtract line 3e from line 2h . . . . RCPTR QEV -			4	47
5	Personal holding company tax (attach Schedule PH (Form 1120)) . RCPTR IEC . -			5	-
6	Other taxes. Check if from: FORM 4255 d FORM 8611 -			6	
7	**Total tax.** Add lines 4 through 6. Enter here and on line 23, page 1 . TOT TX AD. 8			7	56

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash 39		
b	☐ Accrual 2,096		
c	☐ Other (specify) ▶ d		
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing: **(a)** name and employer identification number (EIN), **(b)** percentage owned, and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?		
	If "Yes," enter the name and EIN of the parent corporation ▶		
	EIN 347		
	NAME 350		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see se 856(h).)	YES 1,427	
	If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶ 1,434		
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:		
	(a) the total voting power of all classes of stock of the REIT entitled to vote, or **(b)** the total value classes of stock of the REIT? If "Yes," enter: . .	YES 425	
a	Percentage owned ▶ 425		
b	Owner's country ▶ 425		
c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached ▶ 204		
6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? sections 301 and 316.)	YES 1,217	
	If "Yes," file Form 5452.		
7	Check this box if the REIT issued publicly offered debt instruments with original issue discount ▶ ☐		
	If so, the REIT may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 16		
9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ $ 1,096		

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐ **Important:** Members of a controlled group, see instructions.				
2a	Tax on REIT taxable income . INCM TAX ADJ . . . . . -	2a	16,413		
b	Tax from Part II, line 6	2b	d		
c	Tax from Part III, line 16	2c	d		
d	Tax from Part IV, line 3	2d	d		
e	Tax imposed under section 857(b)(7)(A) (see instructions)	2e	-		
f	Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5)	2f	-		
g	Alternative minimum tax (attach Form 4626)	2g	6,111		
h	**Income tax.** Add lines 2a through 2g			2h	d
3a	Foreign tax credit (attach Form 1118)	3a	-		
b	Credit from Form 8834, line 30 (attach Form 8834)	3b	-		
c	General business credit (attach Form 3800)	3c	d		
d	Other credits (attach statement—see instructions)	3d	d		
e	**Total credits.** Add lines 3a through 3d			3e	d
4	Subtract line 3e from line 2h . RCPTR QEV . . . . . -			4	24,764
5	Personal holding company tax (attach Schedule PH (Form 1120)) . RCPTR IEC . . . . . -			5	-
6	Other taxes. Check if from: ☐ Forn FORM 4255 d FORM 8611 -			6	
7	**Total tax.** Add lines 4 through 6. Enter here and on line 23, page 1 . TOT TX ADJ . . .4,219			7	29,709

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: **(a)** name and employer identification number (EIN), **(b)** percentage owned, and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the REIT a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the name and EIN of the parent corporation ▶		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).) If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶		
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: **(a)** the total voting power of all classes of stock of the REIT entitled to vote, or **(b)** the total value of all classes of stock of the REIT? If "Yes," enter: a Percentage owned ▶ b Owner's country ▶ c The REIT may have to file Form 5472. Enter number of Forms 5472 attached ▶		
6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452.		
7	Check this box if the REIT issued publicly offered debt instruments with original issue discount ▶ ☐ If so, the REIT may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 13,096		
9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ $ 30,780,218		

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1 Cash				1,746
2a Trade notes and accounts receivable			1,072	
b Less allowance for bad debts	( )		(418)	
3 U.S. government obligations				15
4 Tax-exempt securities (see instructions)				d
5 Other current assets (attach statement)				1,230
6 Loans to shareholders				24
7 Mortgage and real estate loans				277
8 Other investments (attach statement)				1,266
9a Buildings and other depreciable assets			930	
b Less accumulated depreciation	( )		(738)	
10 Land (net of any amortization)				886
11a Intangible assets (amortizable only)			857	
b Less accumulated amortization	( )		(797)	
12 Other assets (attach statement)	ASSET ADJ			838
13 Total assets	130	1,737		1,737
Liabilities and Shareholder's Equity				
14 Accounts payable				1,145
15 Mortgages, notes, bonds payable in less than 1 year				266
16 Other current liabilities (attach statement)				1,253
17 Loans from shareholders				45
18 Mortgages, notes, bonds payable in 1 year or more				941
19 Other liabilities (attach statement)				921
20 Capital stock: a Preferred stock			1,163	
b Common stock			1,437	1,623
21 Additional paid-in capital				1,622
22 Retained earnings—Appropriated (attach statement)		17		8
23 Retained earnings—Unappropriated		1,663		1,949
24 Adjustments to shareholders' equity (see instructions—attach statement)				206
25 Less cost of treasury stock	LIAB ADJ	( )		(68)
26 Total liabilities and shareholders' equity	43			2,039

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

1 Net income (loss) per books	2,112	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ 8	1,163
2a Federal income tax $		8 Deductions on this return not charged against book income this year (itemize):	
b Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax $ ( )		a Depreciation $ 507	
c Balance ▶	74	b Net operating loss deduction (line 21a, page 1) $	
3 Excess of capital losses over capital gains	75	c Deduction for dividends paid (line 21b, page 1) $	1,864
4 Income subject to tax not recorded on books this year (itemize):	1,111	9 Net income from foreclosure property	d
5 Expenses recorded on books this year not deducted on this return (itemize):		10 Net income from prohibited transactions	d
a Depreciation $ 456		11 Add lines 7 through 10	1,949
b Section 4981 tax $		12 REIT taxable income (line 22, page 1)— line 6 less line 11	1,238
c Travel and entertainment $ 583	1,497		
6 Add lines 1 through 5	2,124		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)

1 Balance at beginning of year		5 Distributions: a Cash	1,619
2 Net income (loss) per books		b Stock	21
3 Other increases (itemize):		c Property	31
		6 Other decreases (itemize):	543
	350	7 Add lines 5 and 6	
4 Add lines 1, 2, and 3		8 Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1 Cash				66,033,522
2a Trade notes and accounts receivable			80,387,777	
b Less allowance for bad debts	( )		(2,395,930)	
3 U.S. government obligations				d
4 Tax-exempt securities (see instructions)				d
5 Other current assets (attach statement)				38,911,874
6 Loans to shareholders				1,814,301
7 Mortgage and real estate loans				369,620,867
8 Other investments (attach statement)				524,810,786
9a Buildings and other depreciable assets			493,269,421	
b Less accumulated depreciation	( )		(98,987,849)	
10 Land (net of any amortization)				117,432,524
11a Intangible assets (amortizable only)			26,809,734	
b Less accumulated amortization	( )		(9,534,394)	
12 Other assets (attach statement)	ASSET ADJ			50,948,141
13 Total assets	-1,703,814	1,408,276,294		1,658,932,168
Liabilities and Shareholder's Equity				
14 Accounts payable				16,337,479
15 Mortgages, notes, bonds payable in less than 1 year				107,015,879
16 Other current liabilities (attach statement)				103,966,714
17 Loans from shareholders				1,516,182
18 Mortgages, notes, bonds payable in 1 year or more				307,575,847
19 Other liabilities (attach statement)				215,183,553
20 Capital stock: a Preferred stock			35,002,451	
b Common stock			88,317,832	123,784,676
21 Additional paid-in capital				914,567,279
22 Retained earnings—Appropriated (attach statement)		1,090,771		259,900
23 Retained earnings—Unappropriated		-120,832,905		-134,060,925
24 Adjustments to shareholders' equity (see instructions—attach statement)				8,637,628
25 Less cost of treasury stock	LIAB ADJ	( )		(3,901,003)
26 Total liabilities and shareholders' equity	-1,951,041			1,658,932,168

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

1 Net income (loss) per books	45,156,220	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ 6,631	26,665,695
2a Federal income tax $		8 Deductions on this return not charged against book income this year (itemize):	
b Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax $ ( )		a Depreciation $ 3,499,670	
c Balance ▶	314,545	b Net operating loss deduction (line 21a, page 1) $	
3 Excess of capital losses over capital gains	1,041,418	c Deduction for dividends paid (line 21b, page 1) $	63,291,329
4 Income subject to tax not recorded on books this year (itemize):	16,688,917	9 Net income from foreclosure property	d
5 Expenses recorded on books this year not deducted on this return (itemize):		10 Net income from prohibited transactions	d
a Depreciation $ 3,926,783		11 Add lines 7 through 10	90,115,422
b Section 4981 tax $			
c Travel and entertainment $ 9,755	20,290,678	12 REIT taxable income (line 22, page 1)— line 6 less line 11	-6,893,569
6 Add lines 1 through 5	83,221,852		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)

1 Balance at beginning of year		5 Distributions: a Cash	50,118,660
2 Net income (loss) per books		b Stock	482,328
3 Other increases (itemize):		c Property	2,155,654
		6 Other decreases (itemize):	19,396,302
	12,533,548	7 Add lines 5 and 6	
4 Add lines 1, 2, and 3		8 Balance at end of year (line 4 less line 7)	

TOTAL RETURNS FILED 15,484 TOTAL FORMS E-FILED -

Form **1120-RIC**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Regulated Investment Companies

For calendar year 2012 or tax year beginning 6,947 , 2012, and ending 8,537 , 20

▶Information about Form 112 CALENDAR YEAR FISCAL YEAR

OMB No. 1545-1010

2012

A Year of RIC status election	Please type or print	Name of fund Corporation 2012 Line Item Counts (Estimated from SOI Sample)	C Employer identification number
B Date fund was established (see instructions) 15,484		Number, street, and room or suite no. (If a P.O. box, see instructions.) City or town, state, and ZIP code	D Total assets (see instructions) $ 14,404

E Check applicable boxes: INITIAL 1,937 FINAL 958 NAME CHG 1,122

F Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ▶ ☐

Part I—Investment Company Taxable Income (see instructions)

Income	1	Dividends	1	11,502
	2	Interest	2	9,540
	3	Net foreign currency gain or (loss) from section 988 transactions (attach statement)	3	4,858
	4	Payments with respect to securities loans	4	2,888
	5	Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))	5	4,592
	6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	468
	7	Other income (see instructions—attach statement) INCOME ADJ 2,233	7	4,419
	8	**Total income.** Add lines 1 through 7 ▶	8	14,823
Deductions (see instructions)	9	Compensation of officers (see instructions—attach Form 1125-E)	9	98
	10	Salaries and wages (less employment credits)	10	1,235
	11	Rents	11	21
	12	Taxes and licenses	12	6,177
	13	Interest	13	1,665
	14	Depreciation (attach Form 4562) TOTAL AMORT 2,736	14	20
	15	Advertising	15	21
	16	Registration fees	16	6,106
	17	Insurance	17	2,330
	18	Accounting and legal services	18	8,485
	19	Management and investment advisory fees	19	11,392
	20	Transfer agency, shareholder servicing, and custodian fees and expenses	20	10,378
	21	Reports to shareholders	21	6,741
	22	Other deductions (see instructions—attach statement) DEDUCTION ADJ 1,677	22	11,873
	23	**Total deductions.** Add lines 9 through 22 ▶	23	14,500
	24	Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(i). Subtract line 23 from line 8	24	14,714
	25	**Less:** a Deduction for dividends paid (Schedule A, line 8a). 25a 13,207		
		b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c) 25b *13	25c	9,421

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Date Title

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. 64140B Form **1120-RIC** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120-RIC**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Regulated Investment Companies

For calendar year 2012 or tax year beginning ______, 2012, and ending ______, 20 ___

▶Information about Form 1120-RIC and its instructions is at *www.irs.gov/form1120ric*.

OMB No. 1545-1010

2012

A Year of RIC status election

B Date fund was established (see instructions)

Please type or print

Name of fund: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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

City or town, state, and ZIP code

C Employer identification number

D Total assets (see instructions) $ 16,661,738,116

E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

F Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ▶ ☐

Part I—Investment Company Taxable Income (see instructions)

Income	1	Dividends		1	192,681,678
	2	Interest		2	142,921,178
	3	Net foreign currency gain or (loss) from section 988 transactions (attach statement)		3	5,023,657
	4	Payments with respect to securities loans		4	1,660,204
	5	Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))		5	29,339,340
	6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6	368,517
	7	Other income (see instructions—attach statement) INCOME ADJ	-479,199	7	11,407,945
	8	**Total income.** Add lines 1 through 7 ▶		8	382,923,320
Deductions (see instructions)	9	Compensation of officers (see instructions—attach Form 1125-E)		9	32,895
	10	Salaries and wages (less employment credits)		10	111,952
	11	Rents		11	18,471
	12	Taxes and licenses		12	1,545,091
	13	Interest		13	1,162,667
	14	Depreciation (attach Form 4562) TOTAL AMORT	145,913	14	1,676
	15	Advertising		15	1,315
	16	Registration fees		16	398,396
	17	Insurance		17	47,656
	18	Accounting and legal services		18	921,801
	19	Management and investment advisory fees		19	48,887,371
	20	Transfer agency, shareholder servicing, and custodian fees and expenses		20	11,306,347
	21	Reports to shareholders		21	582,379
	22	Other deductions (see instructions—attach statement) DEDUCTION ADJ	-832,888	22	19,712,116
	23	**Total deductions.** Add lines 9 through 22 ▶		23	83,897,247
	24	Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(i). Subtract line 23 from line 8		24	299,026,074
	25	**Less:** a Deduction for dividends paid (Schedule A, line 8a)	25a 292,826,783		
		b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c)	25b *46,209	25c	186,668,688

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date ▶ Title

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. 64140B Form **1120-RIC** (2012)

Part I—Investment Company Taxable Income (see instructions) *continued*

Tax and Payments

26	**Investment company taxable income.** Subtract line 25c from line 24				26	203
27	**Total tax** (Schedule J, line 7)				27	
28a	2011 overpayment credited to 2012	28a	8			TAX PMT ADJ
b	2012 estimated tax payments	28b	d			*17
c	Less 2012 refund applied for on Form 4466	28c	(-)	dBal ▶ 28d 12		
e	Tax deposited with Form 7004			28e 129		
f	Credit for tax paid on undistributed capital gains (attach Form 2439)			28f 22		
g	Credit for federal tax paid on fuels (attach Form 4136)			28g -		
h	Refundable credits from Form 8827, line 8c			28h -	28i	160
29	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐				29	d
30	**Amount owed.** If line 28i is smaller than the total of lines 27 and 29, enter amount owed				30	85
31	**Overpayment.** If line 28i is larger than the total of lines 27 and 29, enter amount overpaid				31	38
32	Enter amount from line 31: **Credited to 2013 estimated tax** ▶ 12			**Refunded** ▶	32	27

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 8b	2	6,353
3	Amount subject to tax. Subtract line 2 from line 1	3	
4	**Capital gains tax.** Multiply line 3 by 35% (.35). Enter tax here and on line 2b, Schedule J	4	

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

			(a) Ordinary dividends	(b) Capital gain dividends
1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1		
2	Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2	8,746	
3	Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3		
4	Consent dividends (section 565) (attach Forms 972 and 973)	4		
5	Deficiency dividends (section 860) (attach Form 976)	5		
6	Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6		
7	Credits from tax credit bonds distributed to shareholders (see instructions)	7		
8	Deduction for dividends paid:			
a	**Ordinary dividends.** Add lines 1 through 7 of column (a). Enter here and on line 25a, Part I	8a		
b	**Capital gain dividends.** Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b		

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1	Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2012? ▶ ☐ Yes ☐ No If "Yes," complete lines 2 through 5.		
2	Amount of interest excludible from gross income under section 103(a)	2	
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)	3	
4	Net income from tax-exempt obligations. Subtract line 3 from line 2	4	
5	Amount of line 4 designated as exempt-interest dividends	5	1,862

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120))	97 ☐			
2a	Tax on investment company taxable income INCM TAX ADJ	2a	157		
b	Tax on undistributed net capital gain (from Part II, line 4) d	2b	49		
c	Tax imposed under sections ☐ 851(d)(2) and ☐ 851(i)	2c	-		
d	Alternative minimum tax (attach Form 4626)	2d	d		
e	**Income tax.** Add lines 2a through 2d			2e	188
3a	Foreign tax credit (attach Form 1118)	3a	-		
b	Credit from Form 8834, line 30 (attach Form 8834)	3b	-		
c	General business credit (attach Form 3800)	3c	-		
d	Other credits (attach statement—see instructions)	3d	-		
e	**Total credits.** Add lines 3a through 3d			3e	-
4	Subtract line 3e from line 2e	RCPTR QEV	-	4	188
5	Personal holding company tax (attach Schedule PH (Form 1120))	RCPTR IEC	-	5	-
6	Other taxes. Check if from: ☐ FORM 4255 - (a	FORM 8611	-	6	
7	**Total tax.** Add lines 4 through 6. Enter here and on line 27	TOT TX ADJ	22	7	209

Part I—Investment Company Taxable Income (see instructions) *continued*

Tax and Payments

26	**Investment company taxable income.** Subtract line 25c from line 24			26	880,657
27	**Total tax** (Schedule J, line 7)			27	
28a	2011 overpayment credited to 2012	28a	d		
b	2012 estimated tax payments	28b	d		
c	Less 2012 refund applied for on Form 4466	28c	(-) dBal ▶	28d	1,214
e	Tax deposited with Form 7004			28e	5,015
f	Credit for tax paid on undistributed capital gains (attach Form 2439)			28f	2,476
g	Credit for federal tax paid on fuels (attach Form 4136)			28g	-
h	Refundable credits from Form 8827, line 8c			28h	-
	TAX PMT ADJ *2			28i	8,706
29	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			29	d
30	**Amount owed.** If line 28i is smaller than the total of lines 27 and 29, enter amount owed			30	548
31	**Overpayment.** If line 28i is larger than the total of lines 27 and 29, enter amount overpaid			31	238
32	Enter amount from line 31: **Credited to 2013 estimated tax** ▶	19	**Refunded** ▶	32	219

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 8b	2	111,107,812
3	Amount subject to tax. Subtract line 2 from line 1	3	
4	**Capital gains tax.** Multiply line 3 by 35% (.35). Enter tax here and on line 2b, Schedule J	4	

Schedule A — Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

			(a) Ordinary dividends	(b) Capital gain dividends
1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1		
2	Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2	72,120,763	
3	Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3		
4	Consent dividends (section 565) (attach Forms 972 and 973)	4		
5	Deficiency dividends (section 860) (attach Form 976)	5		
6	Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6		
7	Credits from tax credit bonds distributed to shareholders (see instructions)	7		
8	Deduction for dividends paid:			
a	**Ordinary dividends.** Add lines 1 through 7 of column (a). Enter here and on line 25a, Part I	8a		
b	**Capital gain dividends.** Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b		

Schedule B — Information Required With Respect to Income From Tax-Exempt Obligations

1 Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2012? ▶ ☐ Yes ☐ No

If "Yes," complete lines 2 through 5.

2	Amount of interest excludible from gross income under section 103(a)	2	
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)	3	
4	Net income from tax-exempt obligations. Subtract line 3 from line 2	4	
5	Amount of line 4 designated as exempt-interest dividends	5	21,485,012

Schedule J — Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2a	Tax on investment company taxable income INCM TAX ADJ	2a	5,470		
b	Tax on undistributed net capital gain (from Part II, line 4) d	2b	d		
c	Tax imposed under sections ☐ 851(d)(2) and ☐ 851(i)	2c	-		
d	Alternative minimum tax (attach Form 4626)	2d	d		
e	**Income tax.** Add lines 2a through 2d			2e	8,759
3a	Foreign tax credit (attach Form 1118)	3a	-		
b	Credit from Form 8834, line 30 (attach Form 8834)	3b	-		
c	General business credit (attach Form 3800)	3c	-		
d	Other credits (attach statement—see instructions)	3d	-		
e	**Total credits.** Add lines 3a through 3d			3e	-
4	Subtract line 3e from line 2e	RCPTR QEV	-	4	8,759
5	Personal holding company tax (attach Schedule PH (Form 1120))	RCPTR IEC	-	5	-
6	Other taxes. Check if from: ☐ FORM 4255 - a	FORM 8611	-	6	
7	**Total tax.** Add lines 4 through 6. Enter here and on line 27	TOT TX ADJ	254	7	9,013

Schedule K **Other Information** (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash 3,261		
b	☐ Accrual 12,190		
c	☐ Other (specify) ▶ -		
2	At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing **(a)** name and identification number, **(b)** percentage owned, and **(c)** taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation ▶ EIN 645 NAME 646		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) YES If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶ 2,216		2,165
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:		
a	The total voting power of all classes of stock of the fund entitled to vote **or**		
b	The total value of all classes of stock of the fund? YES If "Yes," enter: (1) Percentage owned ▶ 903 (2) Owner's country ▶ 304 The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ 299		304
6	During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) YES If "Yes," file Form 5452.		2,099
7	Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the fund may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ $ 1,917		
9	If this return is being filed for a series fund (as defined in section 851(g)(2)), enter		
a	The name of the regulated investment company in which the fund is a series ▶		
b	The date the regulated investment company was incorporated or organized ▶		
10	**Section 853 election.** Check this box if the fund meets the requirements of section 853(a) and section 901(k) **and** elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements YES ▶ 2,594		
11	**Section 853A election.** Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) ▶ ☐		
12	**Regulations section 1.852-11 election.** Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency loss for this tax year ▶ ☐ If the election is made, enter the amounts deferred:		
a	Post-October capital loss ▶		
b	Post-October currency loss ▶		

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash		
b	☐ Accrual		
c	☐ Other (specify) ▶ ______		
2	At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing **(a)** name and identification number, **(b)** percentage owned, and **(c)** taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.		
3	Is the RIC a subsidiary in a parent-subsidiary controlled group?		
	If "Yes," enter the employer identification number and the name of the parent corporation ▶ ______		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶ ______		
5	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:		
a	The total voting power of all classes of stock of the fund entitled to vote **or**		
b	The total value of all classes of stock of the fund?		
	If "Yes," enter:		
	(1) Percentage owned ▶ ______		
	(2) Owner's country ▶ ______		
	The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ ______		
6	During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316)		
	If "Yes," file Form 5452.		
7	Check this box if the fund issued publicly offered debt instruments with original issue discount . . . . . ▶ ☐		
	If checked, the fund may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ $ 28,962,007		
9	If this return is being filed for a series fund (as defined in section 851(g)(2)), enter		
a	The name of the regulated investment company in which the fund is a series ▶ ______		
b	The date the regulated investment company was incorporated or organized ▶ ______		
10	**Section 853 election.** Check this box if the fund meets the requirements of section 853(a) and section 901(k) **and** elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements . . . . . ▶ ☐		
11	**Section 853A election.** Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) . . . . . ▶ ☐		
12	**Regulations section 1.852-11 election.** Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency loss for this tax year . . . . . ▶ ☐		
	If the election is made, enter the amounts deferred:		
a	Post-October capital loss ▶ ______		
b	Post-October currency loss ▶		

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1	Cash				7,966
2a	Trade notes and accounts receivable			9,549	
b	Less allowance for bad debts	( )		(d)	
3	U.S. government obligations				1,517
4	Tax-exempt securities (see instructions)				999
5	Other current assets (attach statement)				13,320
6	Loans to shareholders				21
7	Mortgage and real estate loans				10
8	Other investments (attach statement)				12,443
9a	Buildings and other fixed depreciable assets			50	
b	Less accumulated depreciation	( )		(50)	
10	Land (net of any amortization)				-
11a	Intangible assets (amortizable only)			2,593	
b	Less accumulated amortization	( )		(2,587)	
12	Other assets (attach statement)	ASSET ADJ			1,340
13	Total assets	115	12,329		14,404
	Liabilities and Shareholder's Equity				
14	Accounts payable				10,054
15	Mortgages, notes, bonds payable in less than 1 year				404
16	Other current liabilities (attach statement)				12,521
17	Loans from shareholders				*12
18	Mortgages, notes, bonds payable in 1 year or more				32
19	Other liabilities (attach statement)				521
20	Capital stock				5,718
21	Additional paid-in capital				13,363
22	Retained earnings - Appropriated (attach statement)		825		769
23	Retained earnings - Unappropriated		11,805		13,163
24	Adjustments to shareholders' equity (attach statement)				85
25	Less cost of treasury stock	LIAB ADJ	( )		(42)
26	Total liabilities and shareholders' equity	44			14,404

Note: *The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than $25,000.*

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

1	Net income (loss) per books	15,419
2	Federal income tax (less built-in gains tax)	170
3	Excess of capital losses over capital gain	3,750
4	Income subject to tax not recorded on books this year (itemize):	8,398
5	Expenses recorded on books this year not deducted on this return (itemize):	
a	Depreciation $ *11	
b	Expenses allocable to tax-exempt interest income $	
c	Section 4982 tax $	
d	Travel and entertainment $ 7	
		12,406
6	Add lines 1 through 5	15,411

7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ 1,951	12,106
8	Deductions on this return not charged against book income this year (itemized):	
a	Depreciation $ 10	
b	Deduction for dividends paid (line 25a, Part I) $	14,953
9	Net capital gain from Form 2438, line 9a	*15
10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-	6,345
11	Add line 7 through 10	15,314
12	Investment company taxable income (line 26, Part I)-line 6 less line 11	1,741

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)

1	Balance at beginning of year	
2	Net income (loss) per books	
3	Other increases (itemize):	6,095
4	Add lines 1, 2, and 3	

5	Distributions: a Cash	13,497
	b Stock	13
	c Property	-
6	Other decreases (itemize):	4,678
7	Add lines 5 and 6	
8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books

Assets		Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1	Cash				52,802,175
2a	Trade notes and accounts receivable			159,352,475	
b	Less allowance for bad debts	( )		(d)	
3	U.S. government obligations				1,395,406,690
4	Tax-exempt securities (see instructions)				834,162,591
5	Other current assets (attach statement)				207,869,785
6	Loans to shareholders				332,092
7	Mortgage and real estate loans				1,889,685
8	Other investments (attach statement)				14,006,132,361
9a	Buildings and other fixed depreciable assets			24,223	
b	Less accumulated depreciation	( )		(d)	
10	Land (net of any amortization)				-
11a	Intangible assets (amortizable only)			250,251	
b	Less accumulated amortization	( )		(104,055)	
12	Other assets (attach statement)	ASSET ADJ			3,653,133
13	Total assets	-20,042	14,792,836,900		16,661,738,116
	Liabilities and Shareholder's Equity				
14	Accounts payable				445,925,985
15	Mortgages, notes, bonds payable in less than 1 year				17,476,345
16	Other current liabilities (attach statement)				245,533,345
17	Loans from shareholders				*143,211
18	Mortgages, notes, bonds payable in 1 year or more				4,286,517
19	Other liabilities (attach statement)				17,544,335
20	Capital stock				1,056,528,741
21	Additional paid-in capital				14,073,607,953
22	Retained earnings - Appropriated (attach statement)		61,760,211		124,166,670
23	Retained earnings - Unappropriated		-114,510,916		668,146,323
24	Adjustments to shareholders' equity (attach statement)				9,213,587
25	Less cost of treasury stock	LIAB ADJ	( )		(732,531)
26	Total liabilities and shareholders' equity	-102,365			16,661,738,116

Note: *The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than $25,000.*

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

1	Net income (loss) per books	1,050,255,996	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ 28,376,954	624,711,917
2	Federal income tax (less built-in gains tax)	6,950	8	Deductions on this return not charged against book income this year (itemized):	
3	Excess of capital losses over capital gain	60,696,046	a	Depreciation $ 81,126	
4	Income subject to tax not recorded on books this year (itemize):	32,968,843	b	Deduction for dividends paid (line 25a, Part I) $	607,210,683
5	Expenses recorded on books this year not deducted on this return (itemize):		9	Net capital gain from Form 2438, line 9a	*89,065
a	Depreciation $ *3,507		10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-	111,117,334
b	Expenses allocable to tax-exempt interest income $		11	Add line 7 through 10	1,343,129,000
c	Section 4982 tax $		12	Investment company taxable income (line 26, Part I)-line 6 less line 11	-1,429,148
d	Travel and entertainment $ 303	197,772,185			
6	Add lines 1 through 5	1,341,700,021			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)

1	Balance at beginning of year		5	Distributions: **a** Cash	373,682,848
2	Net income (loss) per books			**b** Stock	36,913
3	Other increases (itemize):	258,740,375		**c** Property	-
			6	Other decreases (itemize):	166,323,018
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

TOTAL RETURNS FILED 4,205,452 TOTAL FORMS E-FILED 3,058,079

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

▶ Information about Forr CALENDAR YEAR ructions is at FISCAL YEAR

OMB No. 1545-0130

2012

For calendar year 2012 or tax year beginning , 2012, ending , 20

A S election effective date 4,205,452	TYPE OR PRINT — Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)	D Employer identification number
B Business activity code number (see instructions) 4,205,452	Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated 4,205,452
C Check if Sch. M 46,214	City or town, state, and ZIP code	F Total assets (see instructions) $ 3,170,217

G Is the corporation electing to be an S corporation beginning with this tax year? 205,767 If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ 153,181 (2) ☐ 30,898 (3) ☐ Address change (4) ☐ Amended return (5) ☐ 2,930 on or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 4,205,452

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	3,594,730		
	b	Returns and allowances	1b	428,099		
	c	Balance. Subtract line 1b from line 1a			1c	3,625,925
	2	Cost of goods sold (attach Form 1125-A)			2	2,046,618
	3	Gross profit. Subtract line 2 from line 1c			3	3,630,472
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	211,676
	5	Other income (loss) (see instructions—attach statement)			5	882,578
	6	**Total income (loss).** Add lines 3 through 5 INCOME ADJ		76,555 ▶	6	3,753,323
Deductions (see instructions for limitations)	7	Compensation of officers			7	2,247,235
	8	Salaries and wages (less employment credits)			8	1,958,233
	9	Repairs and maintenance			9	2,278,384
	10	Bad debts			10	301,867
	11	Rents			11	2,476,256
	12	Taxes and licenses			12	3,551,583
	13	Interest			13	1,696,066
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	2,318,392
	15	Depletion **(Do not deduct oil and gas depletion.)**			15	5,114
	16	Advertising			16	2,148,460
	17	Pension, profit-sharing, etc., plans			17	511,020
	18	Employee benefit programs			18	977,565
	19	Other deductions (attach statement) ESOP DIV		258	19	3,885,813
	20	**Total deductions.** Add lines 7 through 19 TOTAL AMORT		553,159 ▶	20	3,962,478
	21	**Ordinary business income (loss).** Subtract lin DEDUCTION ADJ		75,246	21	3,995,567
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a	1,793		TAX PMT ADJ
	b	Tax from Schedule D (Form 1120S)	22b	2,769		77
	c	Add lines 22a and 22b (see instructions for additional taxes) INCM TAX ADJ		d	22c	4,617
	23a	2012 estimated tax payments and 2011 overpayment credited to 2012	23a	4,347		TOTAL TAX ADJ
	b	Tax deposited with Form 7004	23b	650		d
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c	29,057		
	d	Add lines 23a through 23c FORM 4255		-	23d	33,787
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			24	1,563
	25	**Amount owed.** If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	2,955
	26	**Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	32,174
	27	Enter amount from line 26 **Credited to 2013 estimated tax** ▶ 933 **Refunded** ▶			27	31,334

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer Date ▶ Title

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 ▶ PAID PREPARER 3,946,618			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ Information about Form 1120S and its separate instructions is at *www.irs.gov/form1120s.*

OMB No. 1545-0130

2012

For calendar year 2012 or tax year beginning , 2012, ending , 20

A S election effective date

B Business activity code number (see instructions)

C Check if Sch. M-3 attached ☐

TYPE OR PRINT

Name
Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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

City or town, state, and ZIP code

D Employer identification number

E Date incorporated

F Total assets (see instructions)
$ 3,593,278,237

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	6,483,395,848		
	b	Returns and allowances	1b	48,844,647		
	c	Balance. Subtract line 1b from line 1a			1c	6,427,057,090
	2	Cost of goods sold (attach Form 1125-A)			2	3,979,469,222
	3	Gross profit. Subtract line 2 from line 1c			3	2,447,587,868
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	17,084,404
	5	Other income (loss) (see instructions—attach statement)			5	132,376,565
	6	**Total income (loss).** Add lines 3 through 5	INCOME ADJ	-7,540,963 ▶	6	2,589,507,874
Deductions (see instructions for limitations)	7	Compensation of officers			7	247,064,024
	8	Salaries and wages (less employment credits)			8	686,310,710
	9	Repairs and maintenance			9	40,699,195
	10	Bad debts			10	12,238,800
	11	Rents			11	166,243,987
	12	Taxes and licenses			12	132,504,653
	13	Interest			13	42,756,599
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	82,560,798
	15	Depletion **(Do not deduct oil and gas depletion.)**			15	813,620
	16	Advertising			16	52,397,079
	17	Pension, profit-sharing, etc., plans			17	26,243,096
	18	Employee benefit programs	ESOP DIV	133,213	18	61,465,956
	19	Other deductions (attach statement)	TOTAL AMORT	10,552,965	19	672,310,658
	20	**Total deductions.** Add lines 7 through 19	DEDUCTION ADJ	-12,458,566 ▶	20	2,211,150,609
	21	**Ordinary business income (loss).** Subtract line 20 from line 6			21	378,357,265
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a	31,702		TAX PMT ADJ
	b	Tax from Schedule D (Form 1120S)	22b	276,190		1,951
	c	Add lines 22a and 22b (see instructions for additional taxes)	INCM TAX ADJ	d	22c	309,860
	23a	2012 estimated tax payments and 2011 overpayment credited to 2012	23a	320,571		TOTAL TAX ADJ
	b	Tax deposited with Form 7004	23b	66,783		d
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c	141,684		
	d	Add lines 23a through 23c	FORM 4255	-	23d	529,084
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			24	1,285
	25	**Amount owed.** If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	68,988
	26	**Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	286,925
	27	Enter amount from line 26 **Credited to 2013 estimated tax** ▶	68,882	**Refunded** ▶	27	218,043

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

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 ▶ PAID PREPARER | Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2012)

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual 2,871,796 1,201,698 c ☐ Other (specify) ▶ 101,518		
2	See the instructions and enter the: a Business activity ▶ 4,205,452 b Product or service ▶ 4,205,452		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person?		
4	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

		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

		Yes	No
5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock?		
	If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock ▶ (ii) Total shares of non-restricted stock ▶		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?		
	If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year ▶ (ii) Total shares of stock outstanding if all instruments were executed ▶		
6	Has this corporation filed, or is it required to file, **Form 8918,** Material Advisor Disclosure Statement, to provide information on any reportable transaction? YES 5,969		
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation: **(a)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation **and (b)** has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ $ 17,298		
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. $ 58,358		
10	Does the corporation satisfy **both** of the following conditions?		
a	The corporation's total receipts (see instructions) for the tax year were less than $250,000		
b	The corporation's total assets at the end of the tax year were less than $250,000 YES 2,121,669		
	If "Yes," the corporation is not required to complete Schedules L and M-1.		
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? YES		
	If "Yes," enter the amount of principal reduction $		
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If YES 6,027		
13 a	Did the corporation make any payments in 2012 that would require it to file Form(s) 1099? YES 1,655,007		
b	If "Yes," did the corporation file or will it file required Forms 1099? YES 1,612,905		

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ b Product or service ▶		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person?		
4	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

		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

		Yes	No
5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock?		
	If "Yes," complete lines (i) and (ii) below.		
	(i) Total shares of restricted stock ▶		
	(ii) Total shares of non-restricted stock ▶		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?		
	If "Yes," complete lines (i) and (ii) below.		
	(i) Total shares of stock outstanding at the end of the tax year ▶		
	(ii) Total shares of stock outstanding if all instruments were executed ▶		
6	Has this corporation filed, or is it required to file, **Form 8918,** Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐		
	If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation: **(a)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation **and (b)** has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ $ 76,356,378		
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. $ 99,791,674		
10	Does the corporation satisfy **both** of the following conditions?		
a	The corporation's total receipts (see instructions) for the tax year were less than $250,000		
b	The corporation's total assets at the end of the tax year were less than $250,000		
	If "Yes," the corporation is not required to complete Schedules L and M-1.		
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
	If "Yes," enter the amount of principal reduction $		
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		
13 a	Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?		
b	If "Yes," did the corporation file or will it file required Forms 1099?		

Form **1120S** (2012)

Schedule K Shareholders' Pro Rata Share Items

						Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)			1	3,992,648
	2	Net rental real estate income (loss) (attach Form 8825)			2	299,429
	3a	Other gross rental income (loss)	3a	21,578		
	b	Expenses from other rental activities (attach statement)	3b	10,231		
	c	Other net rental income (loss). Subtract line 3b from line 3a			3c	21,758
	4	Interest income			4	838,752
	5	Dividends: **a** Ordinary dividends			5a	119,617
		b Qualified dividends	5b	79,453		
	6	Royalties			6	19,315
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))			7	48,511
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))			8a	114,576
	b	Collectibles (28%) gain (loss)	8b	3,989		
	c	Unrecaptured section 1250 gain (attach statement)	8c	24,913		
	9	Net section 1231 gain (loss) (attach Form 4797)			9	219,341
	10	Other income (loss) (see instructions) Type ▶			10	40,272
Deductions	11	Section 179 deduction (attach Form 4562)			11	881,673
	12a	Charitable contributions			12a	1,179,528
	b	Investment interest expense			12b	22,655
	c	Section 59(e)(2) expenditures **(1)** Type ▶ **(2)** Amount ▶			12c(2)	11,696
	d	Other deductions (see instructions) OTHER DED ADJ		40,886	12d	117,996
Credits	13a	Low-income housing credit (section 42(j)(5))			13a	790
	b	Low-income housing credit (other)			13b	994
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)			13c	130
	d	Other rental real estate credits (see instructions) Type ▶			13d	*46
	e	Other rental credits (see instructions) Type ▶			13e	d
	f	Alcohol and cellulosic biofuel fuels credit (attach Form 6478)			13f	405
	g	Other credits (see instructions) Type ▶			13g	166,663
Foreign Transactions	14a	Name of country or U.S. possession ▶				
	b	Gross income from all sources			14b	26,825
	c	Gross income sourced at shareholder level			14c	8,286
		Foreign gross income sourced at corporate level				
	d	Passive category			14d	12,873
	e	General category			14e	11,135
	f	Other (attach statement)			14f	679
		Deductions allocated and apportioned at shareholder level				
	g	Interest expense			14g	4,975
	h	Other			14h	3,250
		Deductions allocated and apportioned at corporate level to foreign source income				
	i	Passive category			14i	4,261
	j	General category			14j	6,960
	k	Other (attach statement)			14k	215
		Other information				
	l	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued			14l	29,393
	m	Reduction in taxes available for credit (attach statement)			14m	252
	n	Other foreign tax information (attach statement)				
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment			15a	1,672,700
	b	Adjusted gain or loss			15b	129,116
	c	Depletion (other than oil and gas)			15c	1,568
	d	Oil, gas, and geothermal properties—gross income			15d	14,767
	e	Oil, gas, and geothermal properties—deductions			15e	15,498
	f	Other AMT items (attach statement)			15f	14,074
Items Affecting Shareholder Basis	16a	Tax-exempt interest income			16a	31,449
	b	Other tax-exempt income			16b	16,698
	c	Nondeductible expenses			16c	2,324,714
	d	Distributions (attach statement if required) (see instructions)			16d	1,661,763
	e	Repayment of loans from shareholders			16e	149,444

Schedule K Shareholders' Pro Rata Share Items

						Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)			1	378,355,121
	2	Net rental real estate income (loss) (attach Form 8825)			2	10,168,337
	3a	Other gross rental income (loss)	3a	5,239,791		
	b	Expenses from other rental activities (attach statement)	3b	3,828,811		
	c	Other net rental income (loss). Subtract line 3b from line 3a			3c	1,410,980
	4	Interest income			4	9,042,310
	5	Dividends: **a** Ordinary dividends			5a	13,668,081
		b Qualified dividends	5b	12,440,046		
	6	Royalties			6	2,632,480
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))			7	981,913
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))			8a	59,736,684
	b	Collectibles (28%) gain (loss)	8b	634,118		
	c	Unrecaptured section 1250 gain (attach statement)	8c	3,028,386		
	9	Net section 1231 gain (loss) (attach Form 4797)			9	36,403,248
	10	Other income (loss) (see instructions) Type ▶			10	7,556,199
Deductions	11	Section 179 deduction (attach Form 4562)			11	27,905,110
	12a	Charitable contributions			12a	7,711,707
	b	Investment interest expense			12b	2,896,504
	c	Section 59(e)(2) expenditures **(1)** Type ▶ **(2)** Amount ▶			12c(2)	6,520,534
	d	Other deductions (see instructions) OTHER DED ADJ 119,842,110			12d	3,742,080
Credits	13a	Low-income housing credit (section 42(j)(5))			13a	8,740
	b	Low-income housing credit (other)			13b	13,863
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)			13c	41,846
	d	Other rental real estate credits (see instructions) Type ▶			13d	d
	e	Other rental credits (see instructions) Type ▶			13e	d
	f	Alcohol and cellulosic biofuel fuels credit (attach Form 6478)			13f	2,293
	g	Other credits (see instructions) Type ▶			13g	1,871,635
Foreign Transactions	14a	Name of country or U.S. possession ▶				
	b	Gross income from all sources			14b	318,270,833
	c	Gross income sourced at shareholder level			14c	14,681,623
		Foreign gross income sourced at corporate level				
	d	Passive category			14d	2,093,073
	e	General category			14e	59,704,668
	f	Other (attach statement)			14f	977,434
		Deductions allocated and apportioned at shareholder level				
	g	Interest expense			14g	2,856,559
	h	Other			14h	6,439,067
		Deductions allocated and apportioned at corporate level to foreign source income				
	i	Passive category			14i	604,998
	j	General category			14j	41,864,401
	k	Other (attach statement)			14k	857,374
		Other information				
	l	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued			14l	2,836,179
	m	Reduction in taxes available for credit (attach statement)			14m	17,008
	n	Other foreign tax information (attach statement)				
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment			15a	-1,587,746
	b	Adjusted gain or loss			15b	-1,035,538
	c	Depletion (other than oil and gas)			15c	609,672
	d	Oil, gas, and geothermal properties—gross income			15d	12,897,726
	e	Oil, gas, and geothermal properties—deductions			15e	6,899,837
	f	Other AMT items (attach statement)			15f	1,427,334
Items Affecting Shareholder Basis	16a	Tax-exempt interest income			16a	1,735,978
	b	Other tax-exempt income			16b	1,831,994
	c	Nondeductible expenses			16c	14,090,162
	d	Distributions (attach statement if required) (see instructions)			16d	372,533,095
	e	Repayment of loans from shareholders			16e	7,362,442

Schedule K Shareholders' Pro Rata Share Items (continued)

				Total amount
Other Information	17a	Investment income	17a	870,706
	b	Investment expenses	17b	35,465
	c	Dividend distributions paid from accumulated earnings and profits	17c	17,613
	d	Other items and amounts (attach statement)		
Reconciliation	18	**Income/loss reconciliation.** Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	4,149,127

Schedule L Balance Sheets per Books

		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
	Assets				
1	Cash				2,879,779
2a	Trade notes and accounts receivable			790,886	
b	Less allowance for bad debts	( )		(59,010)	
3	Inventories		835,772		867,508
4	U.S. government obligations				2,708
5	Tax-exempt securities (see instructions)				5,834
6	Other current assets (attach statement)				852,759
7	Loans to shareholders				514,657
8	Mortgage and real estate loans				23,434
9	Other investments (attach statement)				325,603
10a	Buildings and other depreciable assets			2,659,097	
b	Less accumulated depreciation	( )		(2,638,375)	
11a	Depletable assets			10,530	
b	Less accumulated depletion	( )		(7,290)	
12	Land (net of any amortization)				354,898
13a	Intangible assets (amortizable only)			858,204	
b	Less accumulated amortization	( )		(829,967)	
14	Other assets (attach statement)			ASSET ADJ	534,280
15	Total assets		2,998,166	141,895	3,170,217
	Liabilities and Shareholders' Equity				
16	Accounts payable				934,555
17	Mortgages, notes, bonds payable in less than 1 year				668,872
18	Other current liabilities (attach statement)				1,915,272
19	Loans from shareholders				1,151,178
20	Mortgages, notes, bonds payable in 1 year or more				1,003,785
21	Other liabilities (attach statement)				252,615
22	Capital stock				2,574,839
23	Additional paid-in capital				963,856
24	Retained earnings		2,905,081		3,067,930
25	Adjustments to shareholders' equity (attach statement)				75,177
26	Less cost of treasury stock		( )	LIAB ADJ	(131,213)
27	Total liabilities and shareholders' equity			81,707	3,170,217

Schedule K	Shareholders' Pro Rata Share Items (continued)		Total amount
Other Information	17a Investment income	17a	24,566,385
	b Investment expenses	17b	1,408,834
	c Dividend distributions paid from accumulated earnings and profits	17c	5,161,715
	d Other items and amounts (attach statement)		
Recon-ciliation	18 **Income/loss reconciliation.** Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	468,701,211

Schedule L Balance Sheets per Books	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
Assets				
1 Cash				498,722,089
2a Trade notes and accounts receivable			823,352,288	
b Less allowance for bad debts	( )		(14,820,309)	
3 Inventories		401,601,682		435,703,170
4 U.S. government obligations				66,122,317
5 Tax-exempt securities (see instructions)				37,267,839
6 Other current assets (attach statement)				199,981,482
7 Loans to shareholders				65,505,986
8 Mortgage and real estate loans				80,095,815
9 Other investments (attach statement)				460,979,414
10a Buildings and other depreciable assets			1,666,878,365	
b Less accumulated depreciation	( )		(1,048,855,918)	
11a Depletable assets			19,535,527	
b Less accumulated depletion	( )		(7,516,934)	
12 Land (net of any amortization)				131,221,735
13a Intangible assets (amortizable only)			158,652,490	
b Less accumulated amortization	( )		(59,703,470)	
14 Other assets (attach statement)			ASSET ADJ	90,402,037
15 Total assets		3,400,505,545	-10,245,687	3,593,278,237
Liabilities and Shareholders' Equity				
16 Accounts payable				462,317,450
17 Mortgages, notes, bonds payable in less than 1 year				297,330,124
18 Other current liabilities (attach statement)				672,103,139
19 Loans from shareholders				266,094,216
20 Mortgages, notes, bonds payable in 1 year or more				626,638,104
21 Other liabilities (attach statement)				152,740,898
22 Capital stock				94,496,751
23 Additional paid-in capital				411,248,514
24 Retained earnings		631,847,536		685,384,854
25 Adjustments to shareholders' equity (attach statement)				-3,412,264
26 Less cost of treasury stock		( )	LIAB ADJ	(68,939,092)
27 Total liabilities and shareholders' equity			-2,724,458	3,593,278,237

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

Note. Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—see instructions

1	Net income (loss) per books	3,270,831	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)	117,254	a	Tax-exempt interest $ 25,436	147,892
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation $ 179,601		a	Depreciation $ 163,964	
b	Travel and entertainment $ 1,739,517				269,307
		2,057,381	7	Add lines 5 and 6	374,036
4	Add lines 1 through 3	3,271,825	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	3,270,815

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year			
2	Ordinary income from page 1, line 21			
3	Other additions			
4	Loss from page 1, line 21	( )		
5	Other reductions	( )	( )	
6	Combine lines 1 through 5			
7	Distributions other than dividend distributions	1,656,622	11,392	5,022
8	Balance at end of tax year. Subtract line 7 from line 6		TOTAL OF 7A - 7C	1,663,888

Form **1120S** (2012)

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

Note. Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—see instructions

1	Net income (loss) per books	243,926,852	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)	13,182,609	a	Tax-exempt interest $ 562,383	13,898,497
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation $ 4,886,007		a	Depreciation $ 7,401,350	
b	Travel and entertainment $ 4,659,345				14,998,125
		22,830,673	7	Add lines 5 and 6	28,909,987
4	Add lines 1 through 3	280,021,607	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	251,098,893

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year			
2	Ordinary income from page 1, line 21			
3	Other additions			
4	Loss from page 1, line 21	( )		
5	Other reductions	( )	( )	
6	Combine lines 1 through 5			
7	Distributions other than dividend distributions	383,525,095	876,443	687,951
8	Balance at end of tax year. Subtract line 7 from line 6		TOTAL OF 7A - 7C	385,089,489

Form **1120S** (2012)

TOTAL FORMS FILED	126,266	TOTAL FORMS E-FILED	97,928

SCHEDULE D (Form 1120S)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses and Built-in Gains

▶ Attach to Form 1120S. ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.
▶ Information about Schedule D (Form 1120S) and its separate instructions is at *www.irs.gov/form1120s*.

OMB No. 1545-0130

2012

Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with **box A** checked in **Part I**				20,208
2 Short-term totals from all Forms 8949 with **box B** checked in **Part I**				18,491
3 Short-term totals from all Forms 8949 with **box C** checked in **Part I**				22,405

4	Short-term capital gain from installment sales from Form 6252, line 26 or 37	4	380
5	Short-term capital gain or (loss) from like-kind exchanges from Form 8824	5	-
6	Tax on short-term capital gain included on line 23 below	6	(8)
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10	7	48,944

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II**				12,808
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II**				28,532
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II**				53,965

11	Long-term capital gain from installment sales from Form 6252, line 26 or 37	11	16,098
12	Long-term capital gain or (loss) from like-kind exchanges from Form 8824	12	*20
13	Capital gain distributions (see instructions)	13	19,365
14	Tax on long-term capital gain included on line 23 below	14	(282)
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10	15	111,837

Part III Built-in Gains Tax (See instructions **before** completing this part.)

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement)	16	3,449
17	Taxable income (attach computation statement)	17	3,448
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	3,002
19	Section 1374(b)(2) deduction	19	258
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	2,775
21	Enter 35% of line 20	21	2,775
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	17
23	**Tax.** Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	23	2,769

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S. Cat. No. 11516V **Schedule D (Form 1120S) 2012**

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE D (Form 1120S)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses and Built-in Gains

▶ Attach to Form 1120S. ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.
▶ Information about Schedule D (Form 1120S) and its separate instructions is at *www.irs.gov/form1120s*.

OMB No. 1545-0130

2012

Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)		**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with **box A** checked in **Part I**					98,331
2 Short-term totals from all Forms 8949 with **box B** checked in **Part I**					259,727
3 Short-term totals from all Forms 8949 with **box C** checked in **Part I**					1,380,880
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4	86,897
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5	-
6 Tax on short-term capital gain included on line 23 below				6	(192)
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10				7	1,819,774

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	**(e)** Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)		**(h) Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II**					1,049,871
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II**					9,118,163
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II**					41,164,975
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37				11	8,645,372
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				12	*31,390
13 Capital gain distributions (see instructions)				13	328,953
14 Tax on long-term capital gain included on line 23 below				14	(57,333)
15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10				15	61,630,870

Part III Built-in Gains Tax (See instructions **before** completing this part.)

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement)	16	1,923,610
17	Taxable income (attach computation statement)	17	8,960,432
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	810,861
19	Section 1374(b)(2) deduction	19	25,691
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	789,643
21	Enter 35% of line 20	21	276,375
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	1,519
23	**Tax.** Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	23	276,190

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S. Cat. No. 11516V **Schedule D (Form 1120S) 2012**

NOT SELECTED 6,646,998 671112

Final K-1 360,532 Amended K-1 2,886 OMB No. 1545-0130

Schedule K-1 (Form 1120S) **2012**

Department of the Treasury
Internal Revenue Service

For calendar year 2012, or tax year beginning ________, 2012 ending ________, 20____

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

B Corporation's name, address, city, state, and ZIP code

TOTAL FORMS FILED	7,010,417
TOTAL FORMS E-FILED	5,225,597

C IRS Center where corporation filed return

Part II Information About the Shareholder

D Shareholder's identifying number

5,225,597

E Shareholder's name, address, city, state, and ZIP code

LAST NAME OR TRUST	5,225,597
FIRST NAME	5,225,597

F Shareholder's percentage of stock ownership for tax year . . . . . . 6,974,367 %

CREDITS		FOREIGN TRANSACTIONS	
A	1,182	B	88,289
B	1,903	C	26,803
C	333	D	46,123
D	578	E	38,189
E	570	F	3,131
F	*120	G	21,498
G	*217	H	13,009
H	88	I	15,931
I	1,021	J	28,338
J	29,923	K	1,278
K	3,722	L	78,589
L	5,286	M	10,138
M	56,691	N	816
N	89,253	O	263
O	3,748	P	338
P	196,623	Q	611
NR	*2,160	NR	d

Other info (CONT.)

N	472	R	3,029
O	-	S	88
P	17	T	148
Q	d	U	143,423
		NR	1,690

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NR = NOT REPORTED

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	6,479,604
2	Net rental real estate income (loss)	735,687
3	Other net rental income (loss)	87,423
4	Interest income	1,712,479
5a	Ordinary dividends	343,652
5b	Qualified dividends	240,814
6	Royalties	86,013
7	Net short-term capital gain (loss)	137,427
8a	Net long-term capital gain (loss)	318,947
8b	Collectibles (28%) gain (loss)	9,712
8c	Unrecaptured section 1250 gain	67,039
9	Net section 1231 gain (loss)	512,465
10	Other income (loss)	
	A	31,794
	B	6,219
	C	20,827
	D	37
	E	64,113
	NR	1,121
11	Section 179 deduction	1,461,268
12	Other deductions	
	A	2,063,326
	B	12,462
	C	30,233
	D	2,454
	E	1,868
	F	197
	G	14,284
	H	68,625
	I	40,190
	J	31,003
	K	85,359
	L	36,999
	M	*47
	N	*12
	O	2,443
	S	162,674
	NR	3,499

13	Credits	SEE BOTTOM LEFT
14	Foreign transactions	SEE BOTTOM LEFT
15	Alternative minimum tax (AMT) items	
	A	3,036,382
	B	306,250
	C	7,743
	D	37,308
	E	38,171
	F	44,591
	NR	*35
16	Items affecting shareholder basis	
	A	161,832
	B	72,753
	C	3,811,873
	D	2,918,002
	E	200,072
	NR	2,695
17	Other information	
	A	1,814,654
	B	114,513
	C	942
	D	3,216
	E	*424
	F	*428
	G	d
	H	20
	I	1,228
	J	69
	K	47,055
	L	*341
	M	188

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*AMOUNTS IN THOUSANDS OF US DOLLARS

671112

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0130

Schedule K-1 (Form 1120S) **2012**

Department of the Treasury
Internal Revenue Service

For calendar year 2012, or tax year beginning ________, 2012 ending ________, 20____

Shareholder's Share of Income, Deductions, Credits, etc.

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

Part II Information About the Shareholder

D Shareholder's identifying number

E Shareholder's name, address, city, state, and ZIP code

F Shareholder's percentage of stock ownership for tax year . . . . . . ________ %

CREDITS		FOREIGN TRANSACTIONS	
A	8,648	B	317,070,897
B	3,024	C	14,653,158
C	2	D	2,090,656
D	4,178	E	59,690,717
E	41,846	F	942,164
F	*45,452	G	2,847,856
G	*2,581	H	6,425,246
H	32	I	599,416
I	2,293	J	41,160,995
J	241,844	K	836,689
K	11,137	L	1,005,059
L	23,492	M	1,820,747
M	695,935	N	17,008
N	413,184	O	255,433
O	20,376	P	11,292
P	459,425	Q	5,379,774
NR	*3,814	NR	d

Other info (CONT.)

N	103,115	R	140,797
O	-	S	14
P	266	T	70,244
Q	d	U	38,205,869
		NR	79,593

For Paperwork Reduction Act Notice, see instructions for Form 1120S. IRS.gov

NR = NOT REPORTED

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	377,353,658
2	Net rental real estate income (loss)	10,142,681
3	Other net rental income (loss)	1,409,730
4	Interest income	9,012,300
5a	Ordinary dividends	13,614,887
5b	Qualified dividends	12,406,169
6	Royalties	2,624,189
7	Net short-term capital gain (loss)	983,406
8a	Net long-term capital gain (loss)	59,518,765
8b	Collectibles (28%) gain (loss)	634,085
8c	Unrecaptured section 1250 gain	3,022,388
9	Net section 1231 gain (loss)	36,355,458
10	Other income (loss)	
A		188,941
B		-49,145
C		399,018
D		304
E		6,385,167
NR		16,599
11	Section 179 deduction	27,522,162
	Other deductions	
A		6,027,951
B		423,961
C		408,592
D		540,529
E		179,459
F		121,862
G		20,660
H		2,874,891
I		247,725
J		6,356,459
K		774,050
L		138,142
M		*2,855
N		*2,079
O		30,956
S		2,069,965
NR		3,667,052

13	Credits	SEE BOTTOM LEFT
14	Foreign transactions	SEE BOTTOM LEFT
15	Alternative minimum tax (AMT) items	
A		-1,584,492
B		-1,049,964
C		608,088
D		12,626,046
E		6,764,408
F		1,407,963
NR		*-214
16	Items affecting shareholder basis	
A		1,718,225
B		1,812,307
C		13,999,708
D		395,398,598
E		7,251,875
NR		36,336
17	Other information	
A		24,476,253
B		1,361,083
C		1,591
D		190,803
E		*81
F		*577
G		d
H		-62
I		7,273,021
J		13,363
K		760,790
L		*213
M		26,252

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TOTAL FORMS FILED 46,904 TOTAL FORMS E-FILED 41,136

SCHEDULE M-3 (Form 1120S)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for S Corporations With Total Assets of $10 Million or More

▶ Attach to Form 1120S.

▶ Information about Sch. M-3 (Form 1120S) and its separate instructions is at *www.irs.gov/form1120s*.

OMB No. 1545-0130

2012

Name of corporation: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)

☐ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement. 13,179

☐ **No.** Go to line 1b. 30,569

b Did the corporation prepare a non-tax-basis income statement for that period?

☐ **Yes.** Complete lines 2 through 11 with respect to that income statement. 17,307

☐ **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a. 12,916

2 Enter the income statement period: Beginning 32,592 Ending 32,592

3a Has the corporation'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.) 36

☐ **No.** 32,612

b Has the corporation'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.) 714

☐ **No.** 31,943

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	44,995
b	Indicate accounting standard used for line 4a (see instructions): GAAP 28,308 TAX 6,202 IFRS *12 OTHER 1,200		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(579)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	463
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(1,802)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	883
7a	Net income (loss) of other foreign disregarded entities (attach statement)	7a	55
b	Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	7b	152
c	Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	7c	171
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	809
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	334
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	623
11	**Net income (loss) per income statement of the corporation.** Combine lines 4 through 10 **Note.** Part I, line 11, must equal Part II, line 26, column (a).	11	45,061

12 Enter the total amount (not just the corporation'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	43,857	42,739
b	Removed on Part I, line 5	654	631
c	Removed on Part I, line 6	1,822	1,686
d	Included on Part I, line 7	252	d

*AMOUNTS IN THOUSANDS OF US DOLLARS

SCHEDULE M-3 (Form 1120S)

Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for S Corporations With Total Assets of $10 Million or More

▶ Attach to Form 1120S.

▶ Information about Sch. M-3 (Form 1120S) and its separate instructions is at *www.irs.gov/form1120s*.

OMB No. 1545-0130

2012

Name of corporation: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1a Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)

☐ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.

☐ **No.** Go to line 1b.

b Did the corporation 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 corporation's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning ____/____/______ Ending ____/____/______

3a Has the corporation'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 corporation'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	202,289,605
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Tax-basis (4) ☐ Other (specify) ______		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(4,051,853)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	820,517
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(10,056,648)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	1,686,803
7a	Net income (loss) of other foreign disregarded entities (attach statement)	7a	70,168
b	Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	7b	49,599
c	Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	7c	666,016
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	2,947,783
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	35,043
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	2,497,047
11	**Net income (loss) per income statement of the corporation.** Combine lines 4 through 10	11	197,278,917

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

12 Enter the total amount (not just the corporation'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	2,413,810,379	1,630,008,741
b	Removed on Part I, line 5	26,259,595	15,958,608
c	Removed on Part I, line 6	144,060,558	91,283,130
d	Included on Part I, line 7	8,470,916	d

Name of corporation: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations (attach statement)	222	133	93	
2	Gross foreign dividends not previously taxed	206	72	63	292
3	Subpart F, QEF, and similar income inclusions (attach statement)		136	80	d
4	Gross foreign distributions previously taxed (attach statement)	47	39	8	
5	Income (loss) from equity method U.S. corporations (attach statement)	393	196	234	
6	U.S. dividends not eliminated in tax consolidation	7,460	1,401	590	7,662
7	Income (loss) from U.S. partnerships (attach statement)	8,007	6,039	4,877	9,595
8	Income (loss) from foreign partnerships (attach statement)	292	253	164	404
9	Income (loss) from other pass-through entities (attach statement)	530	415	239	750
10	Items relating to reportable transactions (attach statement)	60	39	*20	66
11	Interest income (attach Form 8916-A)	27,363	1,967	5,911	26,029
12	Total accrual to cash adjustment	1,344	2,526	46	1,817
13	Hedging transactions	291	250	5	153
14	Mark-to-market income (loss)	691	740	46	208
15	Cost of goods sold (attach Form 8916-A)	(29,620)	16,951	2,220	(29,608)
16	Sale versus lease (for sellers and/or lessors)	44	52	6	d
17	Section 481(a) adjustments		1,062	87	1,149
18	Unearned/deferred revenue	530	805	33	632
19	Income recognition from long-term contracts	932	755	64	939
20	Original issue discount and other imputed interest	69	67	26	84
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	22,708	21,384	1,178	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		5,514	491	6,034
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		2,114	240	2,384
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		15,228	868	16,070
e	Abandonment losses		441	56	480
f	Worthless stock losses (attach statement)		47	7	58
g	Other gain/loss on disposition of assets other than inventory		10,327	392	10,647
22	Other income (loss) items with differences (attach statement)	11,002	9,840	6,193	10,402
23	**Total income (loss) items.** Combine lines 1 through 22	41,012	30,158	16,470	41,207
24	**Total expense/deduction items** (from Part III, line 32)	42,763	32,931	38,303	42,998
25	Other items with no differences	43,210			43,207
26	**Reconciliation totals.** Combine lines 23 through 25	45,602	35,908	40,055	45,631

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

Name of corporation: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part II **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

	Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations (attach statement)	167,844	-61,119	-94,833	
2	Gross foreign dividends not previously taxed	934,196	248,540	375,562	1,558,298
3	Subpart F, QEF, and similar income inclusions (attach statement)		73,950	d	d
4	Gross foreign distributions previously taxed (attach statement)	54,798	-40,147	-14,651	
5	Income (loss) from equity method U.S. corporations (attach statement)	343,868	-45,431	-112,246	
6	U.S. dividends not eliminated in tax consolidation	5,476,564	598,457	788,884	6,863,878
7	Income (loss) from U.S. partnerships (attach statement)	26,992,368	1,749,620	565,583	29,297,267
8	Income (loss) from foreign partnerships (attach statement)	1,332,521	103,846	-131,875	1,303,473
9	Income (loss) from other pass-through entities (attach statement)	1,488,079	351,942	54,018	1,903,880
10	Items relating to reportable transactions (attach statement)	428,477	4,047	*465	432,989
11	Interest income (attach Form 8916-A)	16,608,202	-13,547	-1,430,158	15,164,321
12	Total accrual to cash adjustment	14,647,224	328,287	11,175	15,018,184
13	Hedging transactions	197,121	-90,856	6,776	112,591
14	Mark-to-market income (loss)	-4,502,864	-290,528	-758	-4,794,063
15	Cost of goods sold (attach Form 8916-A)	(2,073,982,235)	-1,378,593	-91,694	(2,075,844,578)
16	Sale versus lease (for sellers and/or lessors)	825,062	176,740	d	d
17	Section 481(a) adjustments		181,164	22,444	223,047
18	Unearned/deferred revenue	10,613,256	598,537	-5,196	11,206,028
19	Income recognition from long-term contracts	66,135,633	6,535	-84,972	66,056,515
20	Original issue discount and other imputed interest	4,874	10,086	58	15,018
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	39,564,169	-37,854,277	-671,283	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		24,978,035	1,919,100	27,624,312
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-469,616	-156,261	-708,903
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		11,402,860	659,988	12,181,815
e	Abandonment losses		-77,735	-954	-80,451
f	Worthless stock losses (attach statement)		-162,729	-2,831	-163,234
g	Other gain/loss on disposition of assets other than inventory		12,022,138	292,052	12,409,931
22	Other income (loss) items with differences (attach statement)	350,606,606	-2,790,355	-764,618	347,126,289
23	**Total income (loss) items.** Combine lines 1 through 22	-1,541,992,876	9,365,626	1,199,715	-1,531,699,577
24	**Total expense/deduction items** (from Part III, line 32)	-255,003,402	-845,397	2,996,574	-252,696,916
25	Other items with no differences	1,990,620,402			1,990,591,790
26	**Reconciliation totals.** Combine lines 23 through 25	196,933,552	8,520,229	4,196,435	208,979,135

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

Name of corporation
Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part III **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	960	478	583	393
2	U.S. deferred income tax expense	360	200	178	
3	State and local current income tax expense	16,586	5,473	414	17,066
4	State and local deferred income tax expense	1,029	946	103	
5	Foreign current income tax expense (other than foreign withholding taxes)	2,138	412	242	d
6	Foreign deferred income tax expense	d	97	26	
7	Equity-based compensation	309	236	109	149
8	Meals and entertainment	33,672	165	34,804	33,863
9	Fines and penalties	6,775	249	6,791	311
10	Judgments, damages, awards, and similar costs	57	50	7	51
11	Pension and profit-sharing	16,319	1,745	121	16,300
12	Other post-retirement benefits	380	218	25	333
13	Deferred compensation	2,348	2,651	80	1,519
14	Charitable contribution of cash and tangible property	23,977	786	1,848	23,909
15	Charitable contribution of intangible property	86	9	36	101
16	Current year acquisition or reorganization investment banking fees	20	20	5	d
17	Current year acquisition or reorganization legal and accounting fees	142	116	30	52
18	Current year acquisition/reorganization other costs	51	47	23	42
19	Amortization/impairment of goodwill	1,222	2,205	406	2,716
20	Amortization of acquisition, reorganization, and start-up costs	538	792	49	933
21	Other amortization or impairment write-offs	10,450	8,666	170	13,012
22	Section 198 environmental remediation costs	d	10	-	d
23a	Depletion—Oil & Gas	404	254	385	
b	Depletion—Other than Oil & Gas	138	139	115	272
24	Depreciation	38,141	28,979	293	38,604
25	Bad debt expense	17,365	10,603	208	16,951
26	Interest expense (attach Form 8916-A)	28,118	3,568	856	28,054
27	Corporate owned life insurance premiums	7,092	516	6,853	646
28	Purchase versus lease (for purchasers and/or lessees)	61	76	32	93
29	Research and development costs	504	68	325	777
30	Section 118 exclusion (attach statement)	*11	9	5	d
31	Other expense/deduction items with differences (attach statement)	26,132	19,878	19,793	21,729
32	**Total expense/deduction items.** Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	42,770	32,937	38,311	43,004

Name of corporation: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items (see instructions)

	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	46,922	29,470	33,784	77,715
2	U.S. deferred income tax expense	-222,359	49,488	173,535	
3	State and local current income tax expense	1,490,236	16,423	14,611	1,521,896
4	State and local deferred income tax expense	-27,224	30,958	-2,463	
5	Foreign current income tax expense (other than foreign withholding taxes)	d	85,415	211,083	d
6	Foreign deferred income tax expense	d	d	12,417	
7	Equity-based compensation	1,425,288	-7,829	-48,208	1,370,307
8	Meals and entertainment	3,252,260	-674	-1,494,264	1,768,307
9	Fines and penalties	97,639	-1,104	-93,652	3,302
10	Judgments, damages, awards, and similar costs	148,966	-30,994	-23	117,963
11	Pension and profit-sharing	7,350,556	-286,158	-9,068	7,054,805
12	Other post-retirement benefits	331,667	-69,526	2,190	264,740
13	Deferred compensation	3,385,475	-625,556	-10,578	2,753,769
14	Charitable contribution of cash and tangible property	2,594,700	8,847	192,757	2,796,147
15	Charitable contribution of intangible property	61,717	17,099	168,648	247,464
16	Current year acquisition or reorganization investment banking fees	20,259	d	-4,149	d
17	Current year acquisition or reorganization legal and accounting fees	38,976	-17,606	-4,611	16,759
18	Current year acquisition/reorganization other costs	198,779	-14,912	-171,196	12,249
19	Amortization/impairment of goodwill	619,974	296,370	-12,840	898,695
20	Amortization of acquisition, reorganization, and start-up costs	104,628	90,325	4,823	181,806
21	Other amortization or impairment write-offs	3,333,642	289,399	-17,594	3,620,185
22	Section 198 environmental remediation costs	d	-8	-	d
23a	Depletion—Oil & Gas	338,656	-93,525	-237,056	
b	Depletion—Other than Oil & Gas	59,059	72,137	239,970	364,585
24	Depreciation	32,220,454	3,470,024	18,855	35,650,863
25	Bad debt expense	6,500,904	-54,698	14,859	6,463,939
26	Interest expense (attach Form 8916-A)	21,318,617	353,793	-89,360	21,583,043
27	Corporate owned life insurance premiums	301,641	-23,364	-210,546	64,201
28	Purchase versus lease (for purchasers and/or lessees)	104,545	31,546	35,309	171,421
29	Research and development costs	1,071,957	57,224	-21,661	1,099,813
30	Section 118 exclusion (attach statement)	d	1,088	345	d
31	Other expense/deduction items with differences (attach statement)	167,437,869	-2,836,170	-1,695,186	162,926,576
32	**Total expense/deduction items.** Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	254,999,378	837,636	-2,999,245	252,726,541

TOTAL RETURNS FILED	2,851,866	TOTAL FORMS E-FILED	2,024,062

Form **1125-A**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.
▶ Information about Form 1125-A and its instructions is at *www.irs.gov/form1125a.*

OMB No. 1545-2225

Name | Employer identification number

1	Inventory at beginning of year . . . . . . BEG INV ADJ 9,342		1	1,306,271
2	Purchases . . . . PURCHASE ADJ 16,223		2	2,429,922
3	Cost of labor		3	715,196
4	Additional section 263A costs (attach schedule)		4	117,836
5	Other costs (attach schedule)		5	1,317,564
6	**Total.** Add lines 1 through 5		6	2,840,316
7	Inventory at end of year		7	1,297,957
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	2,822,666

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost 1,286,126

(ii) ☐ Lower of cost or market 403,477

(iii) ☐ Other (Specify method used and attach explanation.) ▶ 25,801

b Check if there was a writedown of subnormal goods 4,152

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) 487

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . AMT 11,103

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see inst YES 183,050 NO 2,038,814

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . YES 2,586 NO 1,603,438

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

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of $1 million or less for the 3 prior tax years and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year ending on or after December 31, 2000, has average annual gross receipts of $10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448 (d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

• The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.

• Real property or personal property (tangible and intangible) acquired for resale.

• The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

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

AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1125-A**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.
▶ Information about Form 1125-A and its instructions is at *www.irs.gov/form1125a.*

OMB No. 1545-2225

Name			Employer identification number

1	Inventory at beginning of year	BEG INV ADJ 1,152,183	1	1,595,869,737
2	Purchases	PURCHASE ADJ -4,602,635	2	11,989,350,708
3	Cost of labor		3	970,937,402
4	Additional section 263A costs (attach schedule)		4	115,255,275
5	Other costs (attach schedule)		5	2,401,107,849
6	**Total.** Add lines 1 through 5		6	17,069,070,520
7	Inventory at end of year		7	1,693,112,744
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	16,578,523,067

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 AMT 230,091,750

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? ☐ Yes ☐ No

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

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

General Instructions

Purpose of Form

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

Who Must File

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

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of $1 million or less for the 3 prior tax years and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year ending on or after December 31, 2000, has average annual gross receipts of $10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448 (d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

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

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

TOTAL RETURNS FILED 550,448 TOTAL FORMS E-FILED 399,688

Form **1125-E**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Compensation of Officers

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-RIC, or 1120-REIT.
▶ Information about Form 1125-E and its separate instructions is at *www.irs.gov/form1125e*.

OMB No. 1545-2225

Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Note. Complete Form 1125-E only if total receipts are $500,000 or more. See instructions for definition of total receipts.

	(a) Name of officer	**(b)** Social security number	**(c)** Percent of time devoted to business	Percent of stock owned **(d)** Common	Percent of stock owned **(e)** Preferred	**(f)** Amount of compensation
1		550,448	%	%	%	492,629
		274,967	%	%	%	228,250
		95,600	%	%	%	77,263
		43,948	%	%	%	35,151
		22,438	%	%	%	18,783
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	

2	Total compensation of officers	2	
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **1125-E**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Compensation of Officers

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-RIC, or 1120-REIT.**
▶ **Information about Form 1125-E and its separate instructions is at *www.irs.gov/form1125e*.**

OMB No. 1545-2225

Name

Employer identification number

Note. Complete Form 1125-E only if total receipts are $500,000 or more. See instructions for definition of total receipts.

	(a) Name of officer	**(b)** Social security number	**(c)** Percent of time devoted to business	Percent of stock owned		**(f)** Amount of compensation
				(d) Common	**(e)** Preferred	
1			%	%	%	91,844,992
			%	%	%	34,500,466
			%	%	%	16,390,997
			%	%	%	8,397,445
			%	%	%	5,094,646
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
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			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	

2	Total compensation of officers	2	
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 55989C Form **1125-E** (Rev. 12-2012)

TOTAL FORMS FILED 734 TOTAL FORMS E-FILED 534

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

▶ Attach to your tax return.

▶ Information about Form 3468 and its separate instructions is at *www.irs.gov/form3468*.

OMB No. 1545-0155

2012

Attachment Sequence No. 174

Name(s) shown on return | Identifying number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

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

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

5	Qualifying advanced coal project credit (see instructions):						
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i)	$	× 20% (.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii)	$	× 15% (.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii)	$	× 30% (.30)	5c			
d	Total. Add lines 5a, 5b, and 5c					5d	d
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	$ d	× 20% (.20)	6b			
c	Total. Add lines 6a and 6b					6c	d
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year	$	× 30% (.30)			7	41
8	Reserved					8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)					9	d
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a					10	46

Part III Rehabilitation Credit and Energy Credit

11 Rehabilitation credit (see instructions for requirements that must be met):

a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note.** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . ▶ ☐

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

c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . $

d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . . $

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

e	Pre-1936 buildings located in the Gulf Opportunity Zone	$ -	× 13% (.13)	11e	-
f	Pre-1936 buildings affected by a Midwestern disaster	$ d	× 13% (.13)	11f	d
g	Other pre-1936 buildings	$ *14	× 10% (.10)	11g	22
h	Certified historic structures located in the Gulf Opportunity Zone	$ d	× 26% (.26)	11h	d

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

▶ Attach to your tax return.

▶ Information about Form 3468 and its separate instructions is at *www.irs.gov/form3468*.

OMB No. 1545-0155

2012

Attachment Sequence No. 174

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

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

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

1 Name of lessor

2 Address of lessor

3 Description of property

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

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

5	Qualifying advanced coal project credit (see instructions):			
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . $ × 20% (.20)	5a		
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . $ × 15% (.15)	5b		
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . $ × 30% (.30)	5c		
d	Total. Add lines 5a, 5b, and 5c		5d	d
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 . . . . . . $ d × 20% (.20)	6b		
c	Total. Add lines 6a and 6b		6c	d
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . $ × 30% (.30)		7	231,401
8	Reserved		8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)		9	d
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a		10	456,031

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note.** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . ▶ ☐		
b	Enter the dates on which the 24- or 60-month measuring period begins ____ and ends ____		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . $		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . . $		
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone . $ - × 13% (.13)	11e	-
f	Pre-1936 buildings affected by a Midwestern disaster . . $ d × 13% (.13)	11f	d
g	Other pre-1936 buildings . . . . $ *27,472 × 10% (.10)	11g	3,976
h	Certified historic structures located in the Gulf Opportunity Zone $ d × 26% (.26)	11h	d

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

i	Certified historic structures affected by a Midwestern disaster	$ 20	× 26% (.26)	11i	20
j	Other certified historic structures	$ 179	× 20% (.20)	11j	179
	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	8
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	30
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	421
	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	$ d	× 30% (.30)	12c	d
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶	d	× $1,000	12d	d
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	13
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶		× $3,000	12g	d
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	$ d	× 10% (.10)	12i	d
j	Kilowatt capacity of property on line 12i . . . . ▶		× $200	12j	13
k	Enter the lesser of line 12i or line 12j			12k	

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

i	Certified historic structures affected by a Midwestern disaster $ 43,775 × 26% (.26)	11i	11,382	
j	Other certified historic structures . . . . $ 2,688,571 × 20% (.20)	11j	537,714	
	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	16,904	
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	6,048	
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	1,427,663	
	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 . . . . $ d × 30% (.30)	12c	d	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ d × $1,000	12d	d	
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	19,742	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ × $3,000	12g	d	
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 . . . . $ d × 10% (.10)	12i	d	
j	Kilowatt capacity of property on line 12i . . . . ▶ × $200	12j	37,941	
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	7
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	d .
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	5
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	62
	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	62
	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	-
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	693

Form **3468** (2012)

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	21,530
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	d.
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	1,181
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	1,625
	Geothermal heat pump systems (see instructions):		
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . $ ______ × 10% (.10)	12r	1,625
	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	-
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	2,450,186

TOTAL FORMS FILED 87,802 TOTAL FORMS E-FILED 64,998

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

► Information about Form 3800 and its separate instructions is at *www.irs.gov/form3800.*
► Attach to your tax return.

OMB No. 1545-0895
2012
Attachment Sequence No. 22

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

Part I **Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)** (See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked			1	19,936
2	Passive activity credits from line 2 of all Parts III with box B checked	2			
3	Enter the applicable passive activity credits allowed for 2012 (see instructions)			3	136
4	Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	26,958
5	Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	
6	Add lines 1, 3, 4, and 5			6	36,620

Part II **Allowable Credit**

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	
9	Add lines 7 and 8			9	40,818
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	8		
c	Add lines 10a and 10b			10c	2,382
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a			11	40,795
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	38,587		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	12,714		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	103,207		
15	Enter the greater of line 13 or line 14			15	18,896
16a	Subtract line 15 from line 11. If zero or less, enter -0-			16a	38,507
b	Reserved			16b	
c	Reserved			16c	
17a	Enter the **smaller** of line 6 or line 16a **C corporations:** See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.			17a	
b	Reserved			17b	
c	Reserved			17c	

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

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

► Information about Form 3800 and its separate instructions is at *www.irs.gov/form3800.*
► Attach to your tax return.

OMB No. 1545-0895
2012
Attachment Sequence No. 22

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)
Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked			1	18,586,568
2	Passive activity credits from line 2 of all Parts III with box B checked	2			
3	Enter the applicable passive activity credits allowed for 2012 (see instructions)			3	166,746
4	Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach			4	51,828,068
5	Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions)			5	
6	Add lines 1, 3, 4, and 5			6	70,678,061

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return			7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			8	
9	Add lines 7 and 8			9	327,472,915
10a	Foreign tax credit	10a			
b	Certain allowable credits (see instructions)	10b	37,533		
c	Add lines 10a and 10b			10c	98,089,933
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a			11	228,940,784
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	226,389,354		
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	56,476,651		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	162,951,181		
15	Enter the greater of line 13 or line 14			15	137,476,925
16a	Subtract line 15 from line 11. If zero or less, enter -0-			16a	100,191,977
b	Reserved			16b	
c	Reserved			16c	
17a	Enter the **smaller** of line 6 or line 16a. **C corporations:** See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.			17a	
b	Reserved			17b	
c	Reserved			17c	

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

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

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

18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17a from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked — 23		
24	Enter the applicable passive activity credit allowed for 2012 (see instructions)	24	11
25	Add lines 22 and 24	25	2,113
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	1,338
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17a and 26	28	13,183
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	42,532
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31	600
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked — 32		
33	Enter the applicable passive activity credits allowed for 2012 (see instructions)	33	106
34	Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	34,742
35	Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	35	
36	Add lines 30, 31, 33, 34, and 35	36	56,963
37	Enter the **smaller** of line 29 or line 36	37	27,875
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	38	38,596

Form **3800** (2012)

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

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

18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17a from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked (23)		
24	Enter the applicable passive activity credit allowed for 2012 (see instructions)	24	46
25	Add lines 22 and 24	25	294,943
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	85,183
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17a and 26	28	14,025,522
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	8,155,706
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31	13,337
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked (32)		
33	Enter the applicable passive activity credits allowed for 2012 (see instructions)	33	99,084
34	Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	8,495,779
35	Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	35	
36	Add lines 30, 31, 33, 34, and 35	36	17,693,986
37	Enter the **smaller** of line 29 or line 36	37	7,986,244
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	38	22,667,332

Name(s) shown on return | Identifying number

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

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

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Eligible Small Business Credit From a Non-Passive Activity
F ☐ Eligible Small Business Credit From a Passive Activity
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Eligible Small Business Credit Carrybacks
I If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III ▶ ☐

	(a) Description of credit **Note.** On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		48
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		16.364
d	Low-income housing (Form 8586, Part I only)	1d		1.294
e	Disabled access (Form 8826) (see instructions for limitation)	1e		210
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		55
g	Indian employment (Form 8845)	1g		860
h	Orphan drug (Form 8820)	1h		96
i	New markets (Form 8874)	1i		181
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		418
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		474
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		211
m	Low sulfur diesel fuel production (Form 8896)	1m		d
n	Distilled spirits (Form 8906)	1n		27
o	Nonconventional source fuel (Form 8907)	1o		9
p	Energy efficient home (Form 8908)	1p		132
q	Energy efficient appliance (Form 8909)	1q		7
r	Alternative motor vehicle (Form 8910)	1r		*13
s	Alternative fuel vehicle refueling property (Form 8911)	1s		104
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		34
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		52
w	Employer differential wage payments (Form 8932)	1w		d
x	Carbon dioxide sequestration (Form 8933)	1x		d
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		107
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z		*19
aa	New hire retention (Form 5884-B)	1aa		505
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		32
zz	Other	1zz		d
2	Add lines 1a through 1zz and enter here	2		20.147
3	Enter the amount from Form 8844	3		1.373
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		706
b	Work opportunity (Form 5884)	4b		3.447
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c		384
d	Low-income housing (Form 8586, Part II)	4d		1.466
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		420
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		8.339
g	Qualified railroad track maintenance (Form 8900)	4g		101
h	Small employer health insurance premiums (Form 8941)	4h		30.591
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		23
5	Add lines 4a through 4z and enter here	5		44.024
6	Add lines 2, 3, and 5	6		62.748

Form **3800** (2012)

Name(s) shown on return | Identifying number

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

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

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

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

	(a) Description of credit **Note.** On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		456,628
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		10,875,920
d	Low-income housing (Form 8586, Part I only)	1d		4,425,241
e	Disabled access (Form 8826) (see instructions for limitation)	1e		680
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		727,711
g	Indian employment (Form 8845)	1g		41,772
h	Orphan drug (Form 8820)	1h		906,464
i	New markets (Form 8874)	1i		1,439,898
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		204
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		17,180
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		59,987
m	Low sulfur diesel fuel production (Form 8896)	1m		d
n	Distilled spirits (Form 8906)	1n		3,236
o	Nonconventional source fuel (Form 8907)	1o		16,338
p	Energy efficient home (Form 8908)	1p		16,602
q	Energy efficient appliance (Form 8909)	1q		97,150
r	Alternative motor vehicle (Form 8910)	1r		*5,864
s	Alternative fuel vehicle refueling property (Form 8911)	1s		8,229
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		1,775
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		29,202
w	Employer differential wage payments (Form 8932)	1w		d
x	Carbon dioxide sequestration (Form 8933)	1x		d
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		185,090
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z		*78
aa	New hire retention (Form 5884-B)	1aa		24,748
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		3,447
zz	Other	1zz		d
2	Add lines 1a through 1zz and enter here	2		19,433,462
3	Enter the amount from Form 8844	3		73,578
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		2,465,088
b	Work opportunity (Form 5884)	4b		885,449
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c		6,285
d	Low-income housing (Form 8586, Part II)	4d		3,667,184
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		1,656,448
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		557,715
g	Qualified railroad track maintenance (Form 8900)	4g		190,683
h	Small employer health insurance premiums (Form 8941)	4h		105,399
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		3,173
5	Add lines 4a through 4z and enter here	5		9,537,128
6	Add lines 2, 3, and 5	6		29,044,168

TOTAL FORMS FILED 3,225,826 TOTAL FORMS E-FILED 2,331,090

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172
2012
Attachment Sequence No. 179

Name(s) shown on return | Business or activity to which this form relates | Identifying number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

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	1,180,454
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	1,330,742

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	116,903
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,125,282
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	124,037
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	1,125,206
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	559,397
15	Property subject to section 168(f)(1) election	15	1,409
16	Other depreciation (including ACRS)	16	441,220

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	2,174,787
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		63,192				63,747
b 5-year property		620,328				618,493
c 7-year property		498,388				497,121
d 10-year property		24,966				25,016
e 15-year property		150,261				150,053
f 20-year property		9,351				9,356
g 25-year property		1,265				1,262
h Residential rental property		37,024				37,217
i Nonresidential real property		157,258				157,993

Section C—Assets Placed in Service During 2012 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		8,450				8,480
b 12-year		1,086				1,105
c 40-year		1,469				1,488

Part IV Summary (See instructions.) 50-yr basis 58 50-yr ded 60

21	Listed property. Enter amount from line 28	21	1,123,821
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	2,914,616
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	329

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2012

Attachment Sequence No. 179

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)		

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	90,978,654
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	661,982,207

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	3,274,305
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	40,360,434
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	2,784,132
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	39,585,007
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	262,579,017
15	Property subject to section 168(f)(1) election	15	2,500,869
16	Other depreciation (including ACRS)	16	39,970,597

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	316,272,295
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		27,644,461				7,281,321
b 5-year property		193,085,279				35,020,249
c 7-year property		115,721,504				14,682,899
d 10-year property		8,032,648				657,020
e 15-year property		33,896,686				1,504,286
f 20-year property		21,397,673				727,000
g 25-year property		1,310,636				31,255
h Residential rental property		16,212,014				295,855
i Nonresidential real property		94,773,177				1,250,999

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life		37,175,040				2,685,352
b 12-year		8,902,856				341,307
c 40-year		25,110,701				444,082

Part IV Summary (See instructions.) 50-yr basis 12,173 50-yr ded 245

21	Listed property. Enter amount from line 28	21	9,238,446
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	708,568,220
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	6,974,151

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**	144,011	
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 b than 5% owner or related perso												
36 Is another vehicle available for pers												

Line 42 Amortization of Costs, by Section

Section 195	14,944
Section 197	57,537
Section 248	12,085
Section 169	*81
Section 174	645
Section 178	4,529
Section 194	111
Section 59E	466
Section 1400L	-
Section 709	1,232
Section 171	9
Section 167H	293
Other or Unidentified	58,939
AMORT ADJ	4,907

Section C—Que ... Their Employees

Answer these questions to determine ... les used by employees who **are not** more than 5% owners or related pers

	Yes	No
37 Do you maintain a written policy ... uding commuting, by your employees?		
38 Do you maintain a written polic ... t commuting, by your employees? See the instruction ... or more owners . .		
39 Do you treat all use of vehicles b		
40 Do you provide more than five ... employees about the use of the vehicles, and retain th		
41 Do you meet the requirements c ... structions.) . . .		

Note: *If your answer to 37, 38, 3 ... vered vehicles.*

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
					140,595
43 Amortization of costs that began before your 2012 tax year				**43**	533,788
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	615,345

Form **4562** (2012)

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**	2,884,087	
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 b… than 5% owner or related perso…												
36 Is another vehicle available for pers…												

Line 42 Amortization of Costs, by Section

Section 195	110,111
Section 197	2,944,341
Section 248	39,884
Section 169	*9,398
Section 174	119,565
Section 178	68,311
Section 194	1,614
Section 59E	1,848,537
Section 1400L	-
Section 709	274
Section 171	2,064
Section 167H	273,842
Other or Unidentified	9,564,635
AMORT ADJ	-725,613

Section C—Que… Their Employees

Answer these questions to determine … les used by employees who **are not** more than 5% owners or related pers…

	Yes	**No**
37 Do you maintain a written policy … uding commuting, by your employees? . . . . . …		
38 Do you maintain a written policy … t commuting, by your employees? See the instruction… or more owners . .		
39 Do you treat all use of vehicles b…		
40 Do you provide more than five … employees about the use of the vehicles, and retain th…		
41 Do you meet the requirements c… structions.) . . .		

Note: *If your answer to 37, 38, 3… vered vehicles.*

Part VI **Amortization**

(a) Description of costs	**(b)** Date amortization begins	**(c)** Amortizable amount	**(d)** Code section	**(e)** Amortization period or percentage	**(f)** Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
					14,998,243
43 Amortization of costs that began before your 2012 tax year				**43**	153,712,128
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	167,981,934

Form **4562** (2012)

TOTAL FORMS FILED 212,759 TOTAL FORMS E-FILED 153,414

Form **4626**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Corporations

▶ Attach to the corporation's tax return.
▶ Information about Form 4626 and its separate instructions is at *www.irs.gov/form4626*.

OMB No. 1545-0175

2012

Name | **Employer identification number**

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Note: *See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).*

1	Taxable income or (loss) before net operating loss deduction			1	210,349
2	**Adjustments and preferences:**				
a	Depreciation of post-1986 property			2a	118,174
b	Amortization of certified pollution control facilities			2b	67
c	Amortization of mining exploration and development costs			2c	165
d	Amortization of circulation expenditures (personal holding companies only)			2d	d
e	Adjusted gain or loss			2e	26,545
f	Long-term contracts			2f	482
g	Merchant marine capital construction funds			2g	9
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)			2h	15
i	Tax shelter farm activities (personal service corporations only)			2i	d
j	Passive activities (closely held corporations and personal service corporations only)			2j	1,164
k	Loss limitations			2k	*37
l	Depletion			2l	736
m	Tax-exempt interest income from specified private activity bonds			2m	774
n	Intangible drilling costs			2n	739
o	Other adjustments and preferences			2o	47,782
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o			3	210,515
4	**Adjusted current earnings (ACE) adjustment:**				
a	ACE from line 10 of the ACE worksheet in the instructions	4a	209,431		
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b	53,736		
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	53,722		
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). **Note:** *You* ***must*** *enter an amount on line 4d (even if line 4b is positive)*	4d	64,403		
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the **smaller** of line 4c or line 4d as a negative amount			4e	45,010
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT			5	210,432
6	Alternative tax net operating loss deduction (see instructions)			6	62,006
7	**Alternative minimum taxable income.** Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions			7	159,027
8	**Exemption phase-out** (if line 7 is $310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):				
a	Subtract $150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	14,586		
b	Multiply line 8a by 25% (.25)	8b	14,583		
c	Exemption. Subtract line 8b from $40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-			8c	124,084
9	Subtract line 8c from line 7. If zero or less, enter -0-			9	106,391
10	Multiply line 9 by 20% (.20)			10	105,055
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)			11	4,690
12	Tentative minimum tax. Subtract line 11 from line 10	SEC 38(c)(2) ADJ		12	103,238
13	Regular tax liability before applying all credits except the foreign tax credit	5		13	110,937
14	**Alternative minimum tax.** Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return			14	11,812

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **4626**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Corporations

▶ Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at *www.irs.gov/form4626*.

OMB No. 1545-0175

2012

Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

Note: *See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).*

1	Taxable income or (loss) before net operating loss deduction			1	1,048,904,090
2	**Adjustments and preferences:**				
a	Depreciation of post-1986 property			2a	-13,482,306
b	Amortization of certified pollution control facilities			2b	1,301,335
c	Amortization of mining exploration and development costs			2c	428,067
d	Amortization of circulation expenditures (personal holding companies only)			2d	d
e	Adjusted gain or loss			2e	-4,312,196
f	Long-term contracts			2f	-83,996
g	Merchant marine capital construction funds			2g	251,854
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)			2h	1,807,608
i	Tax shelter farm activities (personal service corporations only)			2i	d
j	Passive activities (closely held corporations and personal service corporations only)			2j	21,428
k	Loss limitations			2k	*-548
l	Depletion			2l	7,839,465
m	Tax-exempt interest income from specified private activity bonds			2m	1,080,583
n	Intangible drilling costs			2n	13,144,412
o	Other adjustments and preferences			2o	1,262,817
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o			3	1,058,163,617
4	**Adjusted current earnings (ACE) adjustment:**				
a	ACE from line 10 of the ACE worksheet in the instructions	4a	1,092,261,683		
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b	31,831,076		
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c	72,341,006		
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). **Note:** *You* ***must*** *enter an amount on line 4d (even if line 4b is positive)*	4d	409,547,170		
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the **smaller** of line 4c or line 4d as a negative amount			4e	36,288,118
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT			5	1,095,520,624
6	Alternative tax net operating loss deduction (see instructions)			6	183,852,959
7	**Alternative minimum taxable income.** Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions			7	1,170,040,008
8	**Exemption phase-out** (if line 7 is $310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):				
a	Subtract $150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a	1,455,090		
b	Multiply line 8a by 25% (.25)	8b	363,774		
c	Exemption. Subtract line 8b from $40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-			8c	4,727,564
9	Subtract line 8c from line 7. If zero or less, enter -0-			9	1,166,873,872
10	Multiply line 9 by 20% (.20)			10	232,730,064
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)			11	70,513,504
12	Tentative minimum tax. Subtract line 11 from line 10	SEC 38(c)(2) ADJ		12	162,966,983
13	Regular tax liability before applying all credits except the foreign tax credit	150		13	282,509,826
14	**Alternative minimum tax.** Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return			14	3,471,068

TOTAL FORMS FILED 529,545 TOTAL FORMS E-FILED 395,243

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797.*

OMB No. 1545-0184

2012

Attachment Sequence No. 27

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

1	Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	22,019

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)
					LT LOSS	199,181
					LT GAIN	63,719

3	Gain, if any, from Form 4684, line 39	3	2,429
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	23,068
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	2,454
6	Gain, if any, from line 32, from other than casualty or theft. PART I ADJ	6	70,495
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: 827	7	319,625

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	9,676
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	10,804

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):

					ST LOSS	50,855
					ST GAIN	51,883

11	Loss, if any, from line 7	11	(57,382)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	10,520
13	Gain, if any, from line 31	13	259,586
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	2,523
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	761
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824. PART.II ADJ	16	958
17	Combine lines 10 through 16 264	17	365,956
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** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at *www.irs.gov/form4797*.

OMB No. 1545-0184

2012

Attachment Sequence No. 27

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2012 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . | 1 | 11,035,972

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)
					LT LOSS	41,842,360
					LT GAIN	50,029,119

3	Gain, if any, from Form 4684, line 39	3	146,338
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	7,302,744
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	880,300
6	Gain, if any, from line 32, from other than casualty or theft. PART I ADJ	6	45,339,555
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: 14,112	7	61,869,808

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	15,402,781
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	20,205,549

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):

					ST LOSS	41,263,634
					ST GAIN	54,831,200

11	Loss, if any, from line 7	11	(29,367,254)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	5,640,954
13	Gain, if any, from line 31	13	53,471,277
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-1,773,776
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	1,618,369
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824. PART II ADJ	16	3,193,935
17	Combine lines 10 through 16 3,387,426	17	49,738,498
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** (2012)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20	259,759	13,357	11,018	
21 Cost or other basis plus expense of sale	21	259,403	13,066	7,804	
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	259,946	13,366	11,220	
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20	93,915,909	33,439,285	9,063,295	
21 Cost or other basis plus expense of sale	21	130,064,345	25,502,230	4,955,964	
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24	63,318,010	20,384,453	5,900,912	
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a				
b Enter the **smaller** of line 24 or 25a	25b				
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the **smaller** of line 24 or 29a (see instructions)	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation (see instructions)	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

TOTAL FORMS FILED 3,035 TOTAL FORMS E-FILED 2,485

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ Attach to your tax return.
▶ Information about Form 5884 and its instructions is at *www.irs.gov/form5884.*

OMB No. 1545-0219

2012

Attachment Sequence No. 77

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

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 . $ 1,709 × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . $ 2,316 × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . $ 690 × 50% (.50)	1c	
	TOTAL QUALIFIED WAGES PAID 2,589		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	2,589
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	486
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	2,976
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	

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ Attach to your tax return.
▶ Information about Form 5884 and its instructions is at *www.irs.gov/form5884.*

OMB No. 1545-0219
2012
Attachment Sequence No. 77

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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 .	$ 355,490 × 25% (.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours	$ 1,847,833 × 40% (.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients	$ 75,849 × 50% (.50)	1c	
	TOTAL QUALIFIED WAGES PAID	2,279,172		
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages		2	867,026
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts		3	25,554
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	892,547
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	

TOTAL FORMS FILED 53 TOTAL FORMS E-FILED 48

Form **6478**

Department of the Treasury
Internal Revenue Service

Alcohol and Cellulosic Biofuel Fuels Credit (Including Second Generation Biofuel)

▶ Attach to your tax return.
▶ Information about Form 6478 and its instructions is at *www.irs.gov/form6478*.

OMB No. 1545-0231
2012
Attachment Sequence No. 83

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

Reserved

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Reserved	1			
2	Reserved	2			
3	Reserved	3			
4	Reserved	4			
5	Qualified cellulosic biofuel production for fuel sold or used before January 3, 2013 (see instructions for election)	5			-
6	Qualified second generation biofuel production for fuel sold or used after January 2, 2013 (see instructions for election)	6			

7	Add the amounts in column (c) on lines 5 and 6. Include this amount in your income for 2012, and enter your IRS registration number (see instructions)	7	d
8	Alcohol and cellulosic biofuel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	8	50
9	Add lines 7 and 8. Cooperatives, estates, and trusts, go to line 10. 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 4c	9	52
10	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	10	
11	Cooperatives, estates, and trusts, subtract line 10 from line 9. Report this amount on Form 3800, line 4c	11	

Reserved

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13605J Form **6478** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **6478**

Department of the Treasury
Internal Revenue Service

Alcohol and Cellulosic Biofuel Fuels Credit (Including Second Generation Biofuel)

▶ Attach to your tax return.

▶ Information about Form 6478 and its instructions is at *www.irs.gov/form6478*.

OMB No. 1545-0231

2012

Attachment Sequence No. 83

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Reserved

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Reserved	1			
2	Reserved	2			
3	Reserved	3			
4	Reserved	4			
5	Qualified cellulosic biofuel production for fuel sold or used before January 3, 2013 (see instructions for election)	5			-
6	Qualified second generation biofuel production for fuel sold or used after January 2, 2013 (see instructions for election)	6			

7	Add the amounts in column (c) on lines 5 and 6. Include this amount in your income for 2012, and enter your IRS registration number (see instructions) ______________	7	d
8	Alcohol and cellulosic biofuel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	8	d
9	Add lines 7 and 8. Cooperatives, estates, and trusts, go to line 10. 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 4c	9	1,691
10	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	10	
11	Cooperatives, estates, and trusts, subtract line 10 from line 9. Report this amount on Form 3800, line 4c	11	

Reserved

TOTAL FORMS FILED 16,691 TOTAL FORMS E-FILED 14,610

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

▶ Attach to your tax return.
▶ Information about Form 6765 and its instructions is at *www.irs.gov/form6765*.

OMB No. 1545-0619
2012
Attachment Sequence No. 81

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)
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	26
2	Basic research payments to qualified organizations (see instructions)	2	149		
3	Qualified organization base period amount	3	71		
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	131
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	7,114		
6	Cost of supplies	6	5,337		
7	Rental or lease costs of computers (see instructions)	7	209		
8	Enter the applicable percentage of contract research expenses (see instructions)	8	4,729		
9	Total qualified research expenses. Add lines 5 through 8	9	7,784		
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	6,593 %		
11	Enter average annual gross receipts (see instructions)	11	5,581		
12	Multiply line 11 by the percentage on line 10	12	5,126		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	7,582		
14	Multiply line 9 by 50% (.50)	14	7,784		
15	Enter the **smaller** of line 13 or line 14			15	7,584
16	Add lines 1, 4, and 15			16	7,618
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 statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached			17	7,614

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	56
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	82		
20	Qualified organization base period amount (see the line 3 instructions)	20	79		
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	68
22	Add lines 18 and 21			22	121
23	Multiply line 22 by 20% (.20)			23	94
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	7,020		
25	Cost of supplies	25	4,620		
26	Rental or lease costs of computers (see the line 7 instructions)	26	89		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	4,208		
28	Total qualified research expenses. Add lines 24 through 27	28	7,521		
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	5,925		
30	Divide line 29 by 6.0	30	5,738		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	5,718		
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)			32	7,311

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

▶ Attach to your tax return.
▶ Information about Form 6765 and its instructions is at *www.irs.gov/form6765*.

OMB No. 1545-0619
2012
Attachment Sequence No. 81

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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	54,251
2	Basic research payments to qualified organizations (see instructions)	2	167,396		
3	Qualified organization base period amount	3	652,366		
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	63,839
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	36,250,223		
6	Cost of supplies	6	9,876,063		
7	Rental or lease costs of computers (see instructions)	7	29,264		
8	Enter the applicable percentage of contract research expenses (see instructions)	8	9,849,880		
9	Total qualified research expenses. Add lines 5 through 8	9	55,999,854		
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	%		
11	Enter average annual gross receipts (see instructions)	11			
12	Multiply line 11 by the percentage on line 10	12	16,129,100		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	40,315,641		
14	Multiply line 9 by 50% (.50)	14	27,999,929		
15	Enter the **smaller** of line 13 or line 14			15	26,775,777
16	Add lines 1, 4, and 15			16	26,893,867
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 statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached			17	3,438,134

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	121,103
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	131,612		
20	Qualified organization base period amount (see the line 3 instructions)	20	470,731		
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	106,113
22	Add lines 18 and 21			22	227,216
23	Multiply line 22 by 20% (.20)			23	45,443
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	99,471,582		
25	Cost of supplies	25	19,144,420		
26	Rental or lease costs of computers (see the line 7 instructions)	26	140,476		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	22,001,933		
28	Total qualified research expenses. Add lines 24 through 27	28	140,762,425		
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	357,339,394		
30	Divide line 29 by 6.0	30	59,507,656		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	80,892,317		
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)			32	11,326,018

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13700H Form **6765** (2012)

Section B—Alternative Simplified Credit. (continued)

33	Add lines 23 and 32	33	7,383
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 statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	7,543

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	7
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	15,141
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	932
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	15,873
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	

General Instructions

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

Future Developments

For the latest information about developments related to Form 6765 and its instructions, such as legislation enacted after this form and instructions were published, go to *www.irs.gov/form6765*.

What's New

The credit for increasing research activities has been extended through 2013.

Purpose of Form

Use Form 6765 to figure and claim the credit for increasing research activities or to elect the reduced credit under section 280C.

Who Must File

An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities; or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return. If you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, or trust, you are not required to complete or file this form, with the following exception: you are a taxpayer that is an estate or trust and the credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.

Note. Corporations filing an amended return to claim a credit or refund of the research credit, see Notice 2008-39, I.R.B. 2008-13 684, available at *http://www.irs.gov/irb/2008-13_IRB/index.html* for information on where to file.

Qualified Research

The research credit is generally allowed for expenses paid or incurred for qualified research. *Qualified research* means research for which expenses may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation relating to a new or improved function, performance, reliability, or quality. The research credit generally is not allowed for the following types of activities.

- Research conducted after the beginning of commercial production.
- Research adapting an existing product or process to a particular customer's need.
- Duplication of an existing product or process.
- Surveys or studies.
- Research relating to certain internal-use computer software.
- Research conducted outside the United States, Puerto Rico, or a U.S. possession.
- Research in the social sciences, arts, or humanities.
- Research funded by another person (or governmental entity).

If you incur qualified clinical testing expenses relating to drugs for certain rare diseases, you can elect to claim the orphan drug credit for these expenses instead of the research credit. See Form 8820, Orphan Drug Credit.

See section 41 and Regulations sections 1.41-2 and 1.41-4 for other definitions and special rules.

Special Rules

See section 41(f) and Regulations sections 1.41-6 and 1.41-7 for special rules related to:

- Aggregation of expenses for members of controlled groups and businesses under common control;
- Allocation of the credit by partnerships, estates, and trusts;
- Adjustments, if a major portion of a business is acquired or disposed of; and
- Short tax years.

For special rules concerning the allocation and apportionment of research and experimental expenses between U.S. and foreign source income, see sections 861 through 864.

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 41(f)(1)(A) and (f)(5)) and all members of a group of businesses under common control (as defined in section 41(f)(1)(B)), are treated as a single taxpayer. Use Section A or B to figure the credit for the entire group. As a member, your credit is determined on a proportionate basis to your share of the aggregate qualified expenses for increasing research activities taken into account by the group for the research credit. Enter your share of the credit on line 17 or line 34, whichever applies. Attach a statement showing how your share of the credit was figured, the name and employer identification number or taxpayer identification number of the other members of the group, and the designated member. Write "See Attached" next to the entry space for line 17 or line 34.

Section B—Alternative Simplified Credit. (continued)

33	Add lines 23 and 32	33	11,376,498
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 statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached	34	7,275,759

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	[1]
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	10,670,660
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	168,916
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	10,842,567
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	

General Instructions

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

Future Developments

For the latest information about developments related to Form 6765 and its instructions, such as legislation enacted after this form and instructions were published, go to *www.irs.gov/form6765*.

What's New

The credit for increasing research activities has been extended through 2013.

Purpose of Form

Use Form 6765 to figure and claim the credit for increasing research activities or to elect the reduced credit under section 280C.

Who Must File

An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities; or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return. If you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, or trust, you are not required to complete or file this form, with the following exception: you are a taxpayer that is an estate or trust and the credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.

Note. Corporations filing an amended return to claim a credit or refund of the research credit, see Notice 2008-39, I.R.B. 2008-13 684, available at *http://www.irs.gov/irb/2008-13_IRB/index.html* for information on where to file.

Qualified Research

The research credit is generally allowed for expenses paid or incurred for qualified research. *Qualified research* means research for which expenses may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation relating to a new or improved function, performance, reliability, or quality. The research credit generally is not allowed for the following types of activities.

- Research conducted after the beginning of commercial production.
- Research adapting an existing product or process to a particular customer's need.
- Duplication of an existing product or process.
- Surveys or studies.
- Research relating to certain internal-use computer software.
- Research conducted outside the United States, Puerto Rico, or a U.S. possession.
- Research in the social sciences, arts, or humanities.
- Research funded by another person (or governmental entity).

If you incur qualified clinical testing expenses relating to drugs for certain rare diseases, you can elect to claim the orphan drug credit for these expenses instead of the research credit. See Form 8820, Orphan Drug Credit.

See section 41 and Regulations sections 1.41-2 and 1.41-4 for other definitions and special rules.

Special Rules

See section 41(f) and Regulations sections 1.41-6 and 1.41-7 for special rules related to:

- Aggregation of expenses for members of controlled groups and businesses under common control;
- Allocation of the credit by partnerships, estates, and trusts;
- Adjustments, if a major portion of a business is acquired or disposed of; and
- Short tax years.

For special rules concerning the allocation and apportionment of research and experimental expenses between U.S. and foreign source income, see sections 861 through 864.

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 41(f)(1)(A) and (f)(5)) and all members of a group of businesses under common control (as defined in section 41(f)(1)(B)), are treated as a single taxpayer. Use Section A or B to figure the credit for the entire group. As a member, your credit is determined on a proportionate basis to your share of the aggregate qualified expenses for increasing research activities taken into account by the group for the research credit. Enter your share of the credit on line 17 or line 34, whichever applies. Attach a statement showing how your share of the credit was figured, the name and employer identification number or taxpayer identification number of the other members of the group, and the designated member. Write "See Attached" next to the entry space for line 17 or line 34.

Form **8586** (Rev. December 2011) Department of the Treasury Internal Revenue Service (99)

Low-Income Housing Credit

▶ Attach to your tax return.

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶ 8		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3	d
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4	477
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d	5	500
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10	d
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11	560
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d	12	561
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d	14	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63987I Form **8586** (Rev. 12-2011)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8586** (Rev. December 2011) Department of the Treasury Internal Revenue Service (99)

Low-Income Housing Credit

▶ Attach to your tax return.

OMB No. 1545-0984

Attachment Sequence No. 36a

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 . . . ▶		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) ____ (ii) ____ (iii) ____ (iv) ____		
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions) . . .	3	d
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . .	4	d
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1d . . .	5	3,273,544
6	Amount allocated to beneficiaries of the estate or trust (see instructions) . . .	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d . . .	7	

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 . . . ▶		
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) ____ (ii) ____ (iii) ____ (iv) ____		
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions) . . .	10	d
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . .	11	d
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4d . . .	12	2,347,203
13	Amount allocated to beneficiaries of the estate or trust (see instructions) . . .	13	
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d . . .	14	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63987I Form **8586** (Rev. 12-2011)

TOTAL FORMS FILED 26,190 TOTAL FORMS E-FILED 22,512

Form **8594**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return.
▶ Information about Form 8594 and its separate instructions is at *www.irs.gov/form8594*

OMB No. 1545-1021
Attachment Sequence No. **169**

Name as shown on return

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number as shown on return

Check the box that identifies you:
11,269 Purchaser ☐ Seller 14,838

Part I General Information

1 Name of other party to the transaction 26,190

Other party's identifying number 23,098

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

2 Date of sale 26,105

3 Total sales price (consideration) 25,969

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	$ 3,115	$ 3,417
Class II	$ 476	$ 794
Class III	$ 5,229	$ 5,650
Class IV	$ 10,794	$ 11,279
Class V	$ 21,909	$ 22,416
Class VI and VII	$ 20,051	$ 20,538
Total	$ 24,803	$ 25,610

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? . . . . ☐ Yes ☐ No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? . . . . ☐ Yes ☐ No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? . . . . ☐ Yes ☐ No
10,402

If "Yes," attach a statement that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 63768Z Form **8594** (Rev. 12-2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8594**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return.
▶ Information about Form 8594 and its separate instructions is at *www.irs.gov/form8594*

OMB No. 1545-1021
Attachment Sequence No. **169**

Name as shown on return	Identifying number as shown on return
Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)	

Check the box that identifies you:
☐ Purchaser ☐ Seller

Part I General Information

1 Name of other party to the transaction	Other party's identifying number
Address (number, street, and room or suite no.)	
City or town, state, and ZIP code	
2 Date of sale	**3** Total sales price (consideration) 393,601,176

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	$ 25,440,191	$ 25,521,963
Class II	$ 7,490,382	$ 7,619,061
Class III	$ 80,390,114	$ 77,556,018
Class IV	$ 25,592,091	$ 25,525,537
Class V	$ 109,354,269	$ 114,905,638
Class VI and VII	$ 131,622,033	$ 133,712,589
Total	$ 379,857,575	$ 384,728,360

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? . . . . ☐ Yes ☐ No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? . . . . ☐ Yes ☐ No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? . . . . ☐ Yes ☐ No

If "Yes," attach a statement that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 63768Z Form **8594** (Rev. 12-2012)

TOTAL FORMS FILED d TOTAL FORMS E-FILED

Form **8609-A** (Rev. December 2008) Department of the Treasury Internal Revenue Service

Annual Statement for Low-Income Housing Credit

▶ File with owner's federal income tax return.
▶ See separate instructions.

OMB No. 1545-0988
Attachment Sequence No. 36

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)
Identifying number

Part I Compliance Information

		Yes	No
A	Building identification number (BIN) ▶		
B	This Form 8609-A is for (check the box) ▶ a newly constructed or existing building ☐ section 42(e) rehabilitation expenditures ☐		
C	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in **A**? . . . If "No," see the instructions and stop here—do not go to Part II.		
D	Did the building in **A** qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? . . . If "No," see the instructions and stop here—do not go to Part II.		
E	Was there a decrease in the qualified basis of the building in **A** for the tax year for which this form is being filed? . . . If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.		

Part II Computation of Credit

1	Eligible basis of building	1	d
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2	.
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	d
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	.
6	Multiply line 3 or line 4 by the percentage on line 5	6	
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	.
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	
14	Disallowed credit due to federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)	18	d

For Paperwork Reduction Act Notice, see separate instructions. Cat No. 38841T **Form 8609-A (Rev. 12-2008)**

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8609-A** (Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Annual Statement for Low-Income Housing Credit

► File with owner's federal income tax return.
► See separate instructions.

OMB No. 1545-0988
Attachment Sequence No. 36

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)
Identifying number

Part I Compliance Information

		Yes	No
A	Building identification number (BIN) ►		
B	This Form 8609-A is for (check the box) ► a newly constructed or existing building ☐ section 42(e) rehabilitation expenditures ☐		
C	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in **A**? If "No," see the instructions and stop here—do not go to Part II.		
D	Did the building in **A** qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? If "No," see the instructions and stop here—do not go to Part II.		
E	Was there a decrease in the qualified basis of the building in **A** for the tax year for which this form is being filed? If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.		

Part II Computation of Credit

1	Eligible basis of building	1	d
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2	.
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	d
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	.
6	Multiply line 3 or line 4 by the percentage on line 5	6	
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	.
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	
14	Disallowed credit due to federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)	18	d

For Paperwork Reduction Act Notice, see separate instructions. Cat No. 38841T **Form 8609-A (Rev. 12-2008)**

Form **8816** (Rev. January 2010)
Department of the Treasury Internal Revenue Service

Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies

▶ Attach to tax return.

OMB No. 1545-1130

Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer Identification Number

Part I Special Loss Discount Amount

Accident year	--------	--------	---------	--------	--------
1 Undiscounted unpaid losses	1,148				
2 Discounted unpaid losses	1,153				
3 Special loss discount limitation. Subtract line 2 from line 1	1,057				

Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year	778				
5 Additions—section 847(4)	244				
6 Subtractions—section 847(5)	592				
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	813				

Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year	702				
9 Payments made for year	133				
10 Prior section 847 payments transferred to current year	121				
11 Payments applied for year	489				
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result	708				

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

Consolidated return. Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or more members of the group is claiming a section 847 deduction, enter “Form 8816” and the amount in the margin near line 32b on Form 1120. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

When to file. Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

Specific Instructions

Note: *Line references are to the 2009 Form 1120-L, 2009 Form 1120-PC, and 2009 Form 1120.*

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2008 as 2008.

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8816** (Rev. January 2010)
Department of the Treasury
Internal Revenue Service

Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies

▶ Attach to tax return.

OMB No. 1545-1130

Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer Identification Number

Part I **Special Loss Discount Amount**

Accident year	--------	--------	---------	--------	--------
1 Undiscounted unpaid losses . .	798,762,515				
2 Discounted unpaid losses . . .	725,557,166				
3 Special loss discount limitation. Subtract line 2 from line 1 . . .	71,013,649				

Part II **Special Loss Discount Account** (See instructions.)

4 Balance at the beginning of the year	2,928,694				
5 Additions—section 847(4) . . .	43,997				
6 Subtractions—section 847(5) . .	1,429,167				
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result	1,524,465				

Part III **Special Estimated Tax Payments** (See instructions.)

8 Balance at the beginning of the year	1,438,857				
9 Payments made for year . . .	342,300				
10 Prior section 847 payments transferred to current year . . .	17,786				
11 Payments applied for year . . .	439,341				
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result .	1,359,597				

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

Consolidated return. Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or more members of the group is claiming a section 847 deduction, enter "Form 8816" and the amount in the margin near line 32b on Form 1120. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

When to file. Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

Specific Instructions

Note: *Line references are to the 2009 Form 1120-L, 2009 Form 1120-PC, and 2009 Form 1120.*

Part I. Special Loss Discount Amount

Accident year. Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2008 as 2008.

TOTAL FORMS FILED 91 TOTAL FORMS E-FILED 88

Form **8820**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

▶ **Information about Form 8820 and its instructions is available at *www.irs.gov/form8820.***
▶ **Attach to your tax return.**

OMB No. 1545-1505
Attachment Sequence No. **103**

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	91
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	91
b	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 2a above	2b	-
c	Subtract line 2b from line 2a. If zero or less, enter -0-	2c	91
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	d
4	Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1h	4	91
5	Amount allocated to the beneficiaries of the estate or trust (see instructions)	5	
6	Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1h	6	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11208S Form **8820** (Rev. 12-2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8820** (Rev. December 2012) Department of the Treasury Internal Revenue Service

Orphan Drug Credit

▶ Information about Form 8820 and its instructions is available at *www.irs.gov/form8820.*
▶ Attach to your tax return.

OMB No. 1545-1505

Attachment Sequence No. 103

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	d
2a	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2a	d
b	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 2a above	2b	-
c	Subtract line 2b from line 2a. If zero or less, enter -0-	2c	d
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	d
4	Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1h	4	898,965
5	Amount allocated to the beneficiaries of the estate or trust (see instructions)	5	
6	Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, line 1h	6	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11208S Form **8820** (Rev. 12-2012)

TOTAL FORMS FILED 84,882 TOTAL FORMS E-FILED 71,803

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

2012

Attachment Sequence No. **109**

Name(s) shown on tax return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

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

154 84,728

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).

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8824**

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to your tax return.**

OMB No. 1545-1190

2012

Attachment
Sequence No. **109**

Name(s) shown on tax return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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).

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 EXCHANGE INDICATED 32

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

12	Fair market value (FMV) of other property given up	12	1,096		
13	Adjusted basis of other property given up	13	863		
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	1,045
	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	3,870
16	FMV of like-kind property you received			16	69,454
17	Add lines 15 and 16			17	70,032
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	83,836
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	80,094
20	Enter the smaller of line 15 or line 19, but not less than zero			20	2,984
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	1,187
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)			22	2,199
23	**Recognized gain.** Add lines 21 and 22			23	3,176
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	79,454
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	84,010

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

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

26 Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ –

27 Description of divested property ▶

28 Description of replacement property ▶

29	Date divested property was sold (month, day, year)			29	MM/DD/YYYY
30	Sales price of divested property (see instructions)	30			
31	Basis of divested property	31			
32	**Realized gain.** Subtract line 31 from line 30			32	
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)			35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)			36	
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	
38	**Basis of replacement property.** Subtract line 37 from line 33			38	

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

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

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

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

12	Fair market value (FMV) of other property given up	12	1,353,220		
13	Adjusted basis of other property given up	13	376,664		
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	977,343
	Caution: *If the property given up was used previously or partly as a home, see **Property used as home** in the instructions.*				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)			15	2,880,814
16	FMV of like-kind property you received			16	58,626,208
17	Add lines 15 and 16			17	61,507,002
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	21,853,940
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	42,356,817
20	Enter the smaller of line 15 or line 19, but not less than zero			20	3,025,321
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	2,774,501
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	1,583,373
23	**Recognized gain.** Add lines 21 and 22			23	4,373,859
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	38,124,028
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	25,528,012

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	

TOTAL FORMS FILED 300,974 TOTAL FORMS E-FILED 226,987

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: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

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				

		Line	Properties A	B	C	D
	Rental Real Estate Income					
2	Gross rents	2	235,761			
	Rental Real Estate Expenses					
3	Advertising	3	28,047			
4	Auto and travel	4	36,981			
5	Cleaning and maintenance	5	83,199			
6	Commissions	6	20,302			
7	Insurance	7	152,870			
8	Legal and other professional fees	8	147,425			
9	Interest	9	127,320			
10	Repairs	10	136,729			
11	Taxes	11	201,894			
12	Utilities	12	127,418			
13	Wages and salaries	13	22,487			
14	Depreciation (see instructions)	14	199,641			
15	Other (list) ▶	15	174,431			
16	Total expenses for each property. Add lines 3 through 15	16	235,207			
17	Income or (Loss) from each property. Subtract line 16 from line 2	17	251,686			

		Line	Amount
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	235,761
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(235,207)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	2,010
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	59,834
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	299,429

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

*AMOUNTS IN THOUSANDS OF US DOLLARS

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: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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				

		Line	Properties A	B	C	D
	Rental Real Estate Income					
2	Gross rents	2	42,690,524			
	Rental Real Estate Expenses					
3	Advertising	3	113,321			
4	Auto and travel	4	132,531			
5	Cleaning and maintenance	5	1,252,635			
6	Commissions	6	202,506			
7	Insurance	7	1,178,932			
8	Legal and other professional fees	8	1,808,428			
9	Interest	9	7,174,194			
10	Repairs	10	1,925,170			
11	Taxes	11	5,515,173			
12	Utilities	12	2,083,753			
13	Wages and salaries	13	1,902,424			
14	Depreciation (see instructions)	14	6,489,094			
15	Other (list) ▶	15	4,047,564			
16	Total expenses for each property. Add lines 3 through 15	16	33,825,725			
17	Income or (Loss) from each property. Subtract line 16 from line 2	17	8,864,799			

		Line	Amount
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	42,690,644
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(33,825,725)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	19,616
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	1,283,802
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	10,168,337

Form **8826** (Rev. December 2006) Department of the Treasury Internal Revenue Service

Disabled Access Credit

▶ **Attach to your tax return.**

OMB No. 1545-1205

Attachment Sequence No. **86**

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

1	Total eligible access expenditures (see instructions)	1	165
2	Minimum amount	2	$ 250 00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Maximum amount	4	$10,000 00
5	Enter the **smaller** of line 3 or line 4	5	
6	Multiply line 5 by 50% (.50)	6	165
7	Disabled access credit from partnerships and S corporations	7	13
8	Add lines 6 and 7, but do not enter more than $5,000. 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 1g of the 2006 Form 3800)	8	177

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, 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.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small businesses use Form 8826 to claim the disabled access credit. This credit is part of the general business credit.

Definitions

Eligible Small Business

For purposes of the credit, an eligible small business is any business or person that:

- Had gross receipts for the preceding tax year that did not exceed $1 million **or** had no more than 30 full-time employees during the preceding tax year and
- Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

For purposes of the definition:

- Gross receipts are reduced by returns and allowances made during the tax year,
- An employee is considered full time if employed at least 30 hours per week for 20 or more calendar weeks in the tax year, and
- All members of the same controlled group and all persons under common control generally are considered to be one person—see section 44(d)(2).

Eligible Access Expenditures

For purposes of the credit, these expenditures are amounts paid or incurred by the eligible small business **to comply with applicable requirements** under the Americans With Disabilities Act of 1990 (Public Law 101-336) as in effect on November 5, 1990.

Eligible access expenditures include amounts paid or incurred:

1. To remove barriers that prevent a business from being accessible to or usable by individuals with disabilities;

2. To provide qualified interpreters or other methods of making audio materials available to hearing-impaired individuals;

3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments; or

4. To acquire or modify equipment or devices for individuals with disabilities.

The expenditures must be reasonable and necessary to accomplish the above purposes.

Eligible expenditures do not include expenditures in 1 above that are paid or incurred in connection with any facility first placed in service after November 5, 1990.

Eligible access expenditures must meet those standards issued by the Secretary of the Treasury as agreed to by the Architectural and Transportation Barriers Compliance Board and set forth in regulations. See section 44(c) for other details.

Disability. For an individual, this means:

- A physical or mental impairment that substantially limits one or more major life activities,
- A record of such an impairment, or
- Being regarded as having such an impairment.

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8826**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Disabled Access Credit

▶ **Attach to your tax return.**

OMB No. 1545-1205

Attachment Sequence No. **86**

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1	Total eligible access expenditures (see instructions)	1	1,910
2	Minimum amount	2	$ 250 00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Maximum amount	4	$10,000 00
5	Enter the **smaller** of line 3 or line 4	5	
6	Multiply line 5 by 50% (.50)	6	656
7	Disabled access credit from partnerships and S corporations	7	13
8	Add lines 6 and 7, but do not enter more than $5,000. 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 1g of the 2006 Form 3800)	8	666

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, 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.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small businesses use Form 8826 to claim the disabled access credit. This credit is part of the general business credit.

Definitions

Eligible Small Business

For purposes of the credit, an eligible small business is any business or person that:

- Had gross receipts for the preceding tax year that did not exceed $1 million **or** had no more than 30 full-time employees during the preceding tax year and
- Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

For purposes of the definition:

- Gross receipts are reduced by returns and allowances made during the tax year,
- An employee is considered full time if employed at least 30 hours per week for 20 or more calendar weeks in the tax year, and
- All members of the same controlled group and all persons under common control generally are considered to be one person—see section 44(d)(2).

Eligible Access Expenditures

For purposes of the credit, these expenditures are amounts paid or incurred by the eligible small business **to comply with applicable requirements** under the Americans With Disabilities Act of 1990 (Public Law 101-336) as in effect on November 5, 1990.

Eligible access expenditures include amounts paid or incurred:

1. To remove barriers that prevent a business from being accessible to or usable by individuals with disabilities;

2. To provide qualified interpreters or other methods of making audio materials available to hearing-impaired individuals;

3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments; or

4. To acquire or modify equipment or devices for individuals with disabilities.

The expenditures must be reasonable and necessary to accomplish the above purposes.

Eligible expenditures do not include expenditures in 1 above that are paid or incurred in connection with any facility first placed in service after November 5, 1990.

Eligible access expenditures must meet those standards issued by the Secretary of the Treasury as agreed to by the Architectural and Transportation Barriers Compliance Board and set forth in regulations. See section 44(c) for other details.

Disability. For an individual, this means:

- A physical or mental impairment that substantially limits one or more major life activities,
- A record of such an impairment, or
- Being regarded as having such an impairment.

TOTAL FORMS FILED 22,452 TOTAL FORMS E-FILED 16,602

Form **8827**

Department of the Treasury
Internal Revenue Service

Credit for Prior Year Minimum Tax—Corporations

▶ Attach to the corporation's tax return.

▶ Information about Form 8827 and its instructions is at *www.irs.gov/form8827*.

OMB No. 1545-1257

2012

Name: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

1	Alternative minimum tax (AMT) for 2011. Enter the amount from line 14 of the 2011 Form 4626	1	7,582
2	Minimum tax credit carryforward from 2011. Enter the amount from line 9 of the 2011 Form 8827	2	17,617
3	Enter any 2011 unallowed qualified electric vehicle credit (see instructions)	3	d
4	Add lines 1, 2, and 3	4	22,354
5	Enter the corporation's 2012 regular income tax liability minus allowable tax credits (see instructions)	5	5,943
6	Is the corporation a "small corporation" exempt from the AMT for 2012 (see instructions)? • **Yes.** Enter 25% of the excess of line 5 over $25,000. If line 5 is $25,000 or less, enter -0- • **No.** Complete Form 4626 for 2012 and enter the tentative minimum tax from line 12	6	8,271
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a	
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b	147
c	Add lines 7a and 7b	7c	4,628
8a	Enter the **smaller** of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	4,528
b	**Current year minimum tax credit.** Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	4,382
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	8c	145
9	**Minimum tax credit carryforward to 2013.** Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	19,418

Instructions

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

What's New

The election to claim a refundable credit for certain unused minimum tax credits in lieu of the special depreciation allowance for qualified property has been extended to round 3 extension property placed in service after December 31, 2012, and before January 1, 2014. See the instructions for line 7b.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had:

• An AMT liability in 2011,

• A minimum tax credit carryforward from 2011 to 2012, or

• A qualified electric vehicle credit not allowed for 2011 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2011 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2012 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

See the 2012 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2012. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

Round 2 extension property. If the corporation made an election under section 168(k)(4)(A) to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for certain property for its first tax year ending after March 31, 2008, or under section 168(k)(4)(H)(ii) for its first tax year ending after December 31, 2008, the election continues to apply to round 2 extension property (defined below) unless the corporation made an election not to apply the original election to round 2 extension property.

Generally, round 2 extension property is property that is eligible qualified property solely because it meets the requirements under the extension of the additional special depreciation allowance to certain property placed in service after December 31, 2010, and before January 1, 2013. See section 168(k)(4)(I).

If the corporation did not make the election for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the corporation may elect, for its first tax year ending after December 31, 2010, to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for round 2 extension property. This election is effective for each subsequent year for round 2 extension property only.

Once made, the elections cannot be revoked without IRS consent.

Round 3 extension property. For a fiscal year corporation with a tax year ending after December 31, 2012, if the corporation made an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for certain qualified property for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, or its first tax year ending after December 31, 2010, the election continues to apply to round 3 extension property (defined below) placed in service after December 31, 2012, unless the corporation makes an election not to apply

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8827**

Department of the Treasury
Internal Revenue Service

Credit for Prior Year Minimum Tax—Corporations

▶ Attach to the corporation's tax return.

▶ Information about Form 8827 and its instructions is at *www.irs.gov/form8827*.

OMB No. 1545-1257

2012

Name: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

1	Alternative minimum tax (AMT) for 2011. Enter the amount from line 14 of the 2011 Form 4626	1	d
2	Minimum tax credit carryforward from 2011. Enter the amount from line 9 of the 2011 Form 8827	2	26,572,198
3	Enter any 2011 unallowed qualified electric vehicle credit (see instructions)	3	d
4	Add lines 1, 2, and 3	4	29,598,065
5	Enter the corporation's 2012 regular income tax liability minus allowable tax credits (see instructions)	5	61,034,897
6	Is the corporation a "small corporation" exempt from the AMT for 2012 (see instructions)? • **Yes.** Enter 25% of the excess of line 5 over $25,000. If line 5 is $25,000 or less, enter -0- • **No.** Complete Form 4626 for 2012 and enter the tentative minimum tax from line 12	6	40,987,649
7a	Subtract line 6 from line 5. If zero or less, enter -0-	7a	
b	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	7b	76,201
c	Add lines 7a and 7b	7c	23,022,936
8a	Enter the **smaller** of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	8a	2,868,348
b	**Current year minimum tax credit.** Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	8b	2,821,149
c	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return)	8c	59,114
9	**Minimum tax credit carryforward to 2013.** Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	9	26,729,717

Instructions

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

What's New

The election to claim a refundable credit for certain unused minimum tax credits in lieu of the special depreciation allowance for qualified property has been extended to round 3 extension property placed in service after December 31, 2012, and before January 1, 2014. See the instructions for line 7b.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by corporations that had:

• An AMT liability in 2011,

• A minimum tax credit carryforward from 2011 to 2012, or

• A qualified electric vehicle credit not allowed for 2011 (see the instructions for line 3).

Line 3

Enter any qualified electric vehicle credit not allowed for 2011 solely because of tentative minimum tax limitations.

Line 5

Enter the corporation's 2012 regular income tax liability (as defined in section 26(b)) minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if you are filing Form 1120, subtract any credits on Schedule J, Part I, line 5a, through 5c, from the amount on Schedule J, Part I, line 2).

Line 6

See the 2012 Instructions for Form 4626 to find out if the corporation is treated as a "small corporation" exempt from the AMT for 2012. If the corporation is a "small corporation" exempt from the AMT, see section 38(c)(5) before completing line 6 for special rules that apply to controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 7b

Round 2 extension property. If the corporation made an election under section 168(k)(4)(A) to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for certain property for its first tax year ending after March 31, 2008, or under section 168(k)(4)(H)(ii) for its first tax year ending after December 31, 2008, the election continues to apply to round 2 extension property (defined below) unless the corporation made an election not to apply the original election to round 2 extension property.

Generally, round 2 extension property is property that is eligible qualified property solely because it meets the requirements under the extension of the additional special depreciation allowance to certain property placed in service after December 31, 2010, and before January 1, 2013. See section 168(k)(4)(I).

If the corporation did not make the election for either its first tax year ending after March 31, 2008, or its first tax year ending after December 31, 2008, the corporation may elect, for its first tax year ending after December 31, 2010, to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for round 2 extension property. This election is effective for each subsequent year for round 2 extension property only.

Once made, the elections cannot be revoked without IRS consent.

Round 3 extension property. For a fiscal year corporation with a tax year ending after December 31, 2012, if the corporation made an election to claim pre-2006 unused minimum tax credits in lieu of claiming the special depreciation allowance for certain qualified property for either its first tax year ending after March 31, 2008, its first tax year ending after December 31, 2008, or its first tax year ending after December 31, 2010, the election continues to apply to round 3 extension property (defined below) placed in service after December 31, 2012, unless the corporation makes an election not to apply

Form **8834**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric and Electric Vehicle Credit

▶ Attach to your tax return.

▶ Information about Form 8834 and its instructions is at *www.irs.gov/form8834*.

OMB No. 1545-1374

2012

Attachment Sequence No. **111**

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles acquired before 2012.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit

Section A—Vehicle Information

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19.		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 Cost of the vehicle	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

		(a)	(b)
5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (.10)	9		
10 Maximum credit per vehicle	10		
11 Enter the **smaller** of line 9 or line 11	11		

12 Add columns (a) and (b) on line 11	12	*18
13 Qualified plug-in electric vehicle credit from partnerships and S corporations	13	-
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z	14	*18

Section C—Credit for Personal Use Part of Vehicle

		(a)	(b)
15 If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4	15		
16 Multiply line 15 by 10% (.10)	16		
17 Maximum credit per vehicle. If you skipped Section B, enter $2,500. If you completed Section B, subtract line 11 from line 10	17		
18 Enter the **smaller** of line 16 or line 17	18		

19 Add columns (a) and (b) on line 18	19	
20 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20	
21 Personal credits from Form 1040 or 1040NR (see instructions)	21	
22 Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	22	
23 **Personal use part of credit.** Enter the **smaller** of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box **c** on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions	23	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 14953G Form **8834** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8834**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric and Electric Vehicle Credit

▶ Attach to your tax return.

▶ Information about Form 8834 and its instructions is at *www.irs.gov/form8834*.

OMB No. 1545-1374

2012

Attachment Sequence No. **111**

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Note.

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles acquired before 2012.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Qualified Plug-in Electric Vehicle Credit

Section A—Vehicle Information

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19.		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 Cost of the vehicle	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

Section B—Credit for Business/Investment Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2
5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (.10)	9		
10 Maximum credit per vehicle	10		
11 Enter the **smaller** of line 9 or line 10	11		

12 Add columns (a) and (b) on line 11	12	*75
13 Qualified plug-in electric vehicle credit from partnerships and S corporations	13	-
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z	14	*75

Section C—Credit for Personal Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2
15 If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4	15		
16 Multiply line 15 by 10% (.10)	16		
17 Maximum credit per vehicle. If you skipped Section B, enter $2,500. If you completed Section B, subtract line 11 from line 10	17		
18 Enter the **smaller** of line 16 or line 17	18		

19 Add columns (a) and (b) on line 18	19	
20 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20	
21 Personal credits from Form 1040 or 1040NR (see instructions)	21	
22 Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	22	
23 **Personal use part of credit.** Enter the **smaller** of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box **c** on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions	23	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 14953G Form **8834** (2012)

Part II Qualified Electric Vehicle Credit

Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

24	Qualified electric vehicle passive activity credits allowed for 2012 (see instructions)		24	-
25	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.		25	
26	Credits that reduce regular tax before the qualified electric vehicle credit:			
a	Foreign tax credit	26a		
b	Personal credits from Form 1040 or 1040NR (see instructions) . . .	26b		
c	American Samoa economic development credit (Form 5735)	26c d		
d	Add lines 26a through 26c		26d	
27	Net regular tax. Subtract line 26d from line 25. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I		27	
28	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.		28	
29	Subtract line 28 from line 27. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I		29	-
30	**Qualified electric vehicle credit.** Enter the **smaller** of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions . . . . ▶		30	d

Form **8834** (2012)

Part II Qualified Electric Vehicle Credit

Caution. This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

24	Qualified electric vehicle passive activity credits allowed for 2012 (see instructions)			24	-
25	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.			25	
26	Credits that reduce regular tax before the qualified electric vehicle credit:				
a	Foreign tax credit	26a			
b	Personal credits from Form 1040 or 1040NR (see instructions) . . .	26b			
c	American Samoa economic development credit (Form 5735)	26c	d		
d	Add lines 26a through 26c			26d	
27	Net regular tax. Subtract line 26d from line 25. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I			27	
28	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.			28	
29	Subtract line 28 from line 27. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I			29	-
30	**Qualified electric vehicle credit.** Enter the **smaller** of line 24 or line 29. Report the total of this amount and the amount, if any, from line 23 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 29 is smaller than line 24, see instructions . . . . ▶			30	d

TOTAL FORMS FILED 180 TOTAL FORMS E-FILED 161

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

▶ Attach to your tax return.

▶ Information about Form 8835 and its separate instructions is at *www.irs.gov/form8835.*

OMB No. 1545-1362

2012

Attachment Sequence No. 95

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions) . . . ______ × 0.022	1	d
2	Phaseout adjustment (see instructions) . . . . $ ______ × ______	2	
3	Credit before reduction. Subtract line 2 from line 1	3	d
	Reduction for government grants, subsidized financing, and other credits:		
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	4	
5	Total of additions to the capital account for the project for this and all prior tax years	5	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places	6	.
7	Multiply line 3 by line 6	7	
8	Subtract line 7 from line 3	8	d
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts	9	19
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions)	10	23
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f	12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)
13	Electricity produced at qualified facilities using:				
a	Wind	13a			29
b	Closed-loop biomass	13b			-
c	Geothermal	13c			d
d	Solar	13d			d

e	Add column (c) of lines 13a through 13d and enter here (see instructions)	13e	31

			(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)
14	Electricity produced at qualified facilities using:				
a	Open-loop biomass	14a			12
b	Small irrigation power	14b			-
c	Landfill gas	14c			13
d	Trash	14d			-
e	Hydropower	14e			22
f	Marine and hydrokinetic renewables	14f			

g	Add column (c) of lines 14a through 14f and enter here (see instructions)	14g	43
15	Add lines 13e and 14g	15	
16	Phaseout adjustment (see instructions) . . . . $ ______ × ______	16	
17	Subtract line 16 from line 15	17	67
	Refined coal produced at a qualified refined coal production facility		
18	Tons produced and sold (see instructions) . . . . . . ______ × $6.475	18	6
19	Phaseout adjustment (see instructions) . . . . $ ______ × ______	19	
20	Subtract line 19 from line 18	20	6
21	Reserved	21	
	Indian coal produced at a qualified Indian coal production facility		
22	Tons produced and sold (see instructions) . . . . . . ______ × $2.267	22	d
23	Credit before reduction. Add lines 17, 20, 21, and 22	23	74

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

▶ Attach to your tax return.

▶ Information about Form 8835 and its separate instructions is at *www.irs.gov/form8835.*

OMB No. 1545-1362

2012

Attachment Sequence No. 95

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Kilowatt-hours produced and sold (see instructions) . . . ____ × 0.022	1	d
2	Phaseout adjustment (see instructions) . . . . $ ____ × ____	2	
3	Credit before reduction. Subtract line 2 from line 1	3	d
	Reduction for government grants, subsidized financing, and other credits:		
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	4	
5	Total of additions to the capital account for the project for this and all prior tax years	5	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places	6	.
7	Multiply line 3 by line 6	7	
8	Subtract line 7 from line 3	8	d
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts	9	234,368
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions)	10	278,933
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f	12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

	13 Electricity produced at qualified facilities using:		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Wind	13a			661,994		
b	Closed-loop biomass	13b			-		
c	Geothermal	13c			d		
d	Solar	13d			d		
e	Add column (c) of lines 13a through 13d and enter here (see instructions)					13e	673,407

	14 Electricity produced at qualified facilities using:		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Open-loop biomass	14a			19,040		
b	Small irrigation power	14b			-		
c	Landfill gas	14c			17,206		
d	Trash	14d			-		
e	Hydropower	14e			5,025		
f	Marine and hydrokinetic renewables	14f					
g	Add column (c) of lines 14a through 14f and enter here (see instructions)					14g	41,272

15	Add lines 13e and 14g	15	
16	Phaseout adjustment (see instructions) . . . . $ ____ × ____	16	
17	Subtract line 16 from line 15	17	714,678
	Refined coal produced at a qualified refined coal production facility		
18	Tons produced and sold (see instructions) . . . . . . ____ × $6.475	18	282,493
19	Phaseout adjustment (see instructions) . . . . $ ____ × ____	19	
20	Subtract line 19 from line 18	20	282,493
21	Reserved	21	
	Indian coal produced at a qualified Indian coal production facility		
22	Tons produced and sold (see instructions) . . . . . . ____ × $2.267	22	d
23	Credit before reduction. Add lines 17, 20, 21, and 22	23	d

	Reduction for government grants, subsidized financing, and other credits:		
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . .	24	
25	Total of additions to the capital account for the project for this and all prior tax years	25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	.
27	Multiply line 23 by the smaller of 1/2 or line 26	27	d
28	Subtract line 27 from line 23	28	74
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	111
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30	164
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32	

	Reduction for government grants, subsidized financing, and other credits:		
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . .	24	
25	Total of additions to the capital account for the project for this and all prior tax years	25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	.
27	Multiply line 23 by the smaller of 1/2 or line 26	27	d
28	Subtract line 27 from line 23	28	1,032,478
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	987,114
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f (see instructions)	30	2,018,848
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	32	

TOTAL FORMS FILED 1,396 TOTAL FORMS E-FILED 1,119

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

▶ Attach to your tax return.

▶ Information about Form 8844 and its instructions is at *www.irs.gov/form8844.*

OMB No. 1545-1444

2012

Attachment Sequence No. 99

Name(s) shown on return | Identifying number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

1	Enter the total qualified wages paid or incurred during **calendar year** 2012 only (see instructions)		
a	Qualified empowerment zone wages . . . . $ 1,121 × 20% (.20)	1a	
b	Reserved	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	1,121
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	293
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	1,389
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16145S Form **8844** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

▶ Attach to your tax return.

▶ Information about Form 8844 and its instructions is at *www.irs.gov/form8844.*

OMB No. 1545-1444

2012

Attachment Sequence No. 99

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1	Enter the total qualified wages paid or incurred during **calendar year** 2012 only (see instructions)		
a	Qualified empowerment zone wages . . . . $ 349,351 × 20% (.20)	1a	
b	Reserved	1b	
2	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	2	70,127
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	3,944
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	74,939
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16145S Form **8844** (2012)

Form **8845**

Department of the Treasury
Internal Revenue Service

Indian Employment Credit

▶ Attach to your tax return.

▶ Information about Form 8845 and its instructions is at *www.irs.gov/form8845.*

OMB No. 1545-1417

2012

Attachment Sequence No. 113

Name(s) shown on return | Identifying number

Corporation 2012 Line Item Counts (Estimated from SOI Sample)

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	848
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	112
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	37
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	880
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.

What's New

The Indian employment credit has been extended. The credit is available for qualified wages and health insurance costs paid or incurred in tax years 2012 and 2013.

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 agreement.

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 below).

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.

Indian reservation means a reservation as defined in section 3(d) of the Indian Financing Act of 1974 or section 4(10) of the Indian Child Welfare Act of 1978.

Early Termination of Employee

Generally, if the employer terminates a qualified employee less than 1 year after the date of initial employment, the following rules apply.

- No wages or qualified employee health insurance costs may be taken into account for the tax year the employment is terminated.
- Any credits allowed for prior tax years by reason of wages paid or incurred to that employee must be recaptured. Include the recapture amount on the line for recapture taxes on your income tax return. Also, any carryback or carryover of the credit must be adjusted.

These rules do not apply if:

- The employee voluntarily quits,
- The employee is terminated because of misconduct, or

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8845**

Department of the Treasury
Internal Revenue Service

Indian Employment Credit

▶ Attach to your tax return.

▶ Information about Form 8845 and its instructions is at *www.irs.gov/form8845.*

OMB No. 1545-1417

2012

Attachment Sequence No. 113

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	223,140
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	19,988
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	1,842
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	42,473
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.

What's New

The Indian employment credit has been extended. The credit is available for qualified wages and health insurance costs paid or incurred in tax years 2012 and 2013.

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 agreement.

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 below).

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.

Indian reservation means a reservation as defined in section 3(d) of the Indian Financing Act of 1974 or section 4(10) of the Indian Child Welfare Act of 1978.

Early Termination of Employee

Generally, if the employer terminates a qualified employee less than 1 year after the date of initial employment, the following rules apply.

- No wages or qualified employee health insurance costs may be taken into account for the tax year the employment is terminated.
- Any credits allowed for prior tax years by reason of wages paid or incurred to that employee must be recaptured. Include the recapture amount on the line for recapture taxes on your income tax return. Also, any carryback or carryover of the credit must be adjusted.

These rules do not apply if:

- The employee voluntarily quits,
- The employee is terminated because of misconduct, or

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to your tax return.

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

OMB No. 1545-1414

2012

Attachment Sequence No. 98

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

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	8,129
2	Tips not subject to the credit provisions (see instructions)	2	3,680
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 $110,100, 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	550
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	8,615

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16148Z Form **8846** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8846**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to your tax return.

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

OMB No. 1545-1414

2012

Attachment Sequence No. 98

Name(s) shown on return	Identifying number
Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)	

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	7,606,830
2	Tips not subject to the credit provisions (see instructions)	2	786,730
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 $110,100, 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	30,640
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	552,279

For Paperwork Reduction Act Notice, see instructions. Cat. No. 16148Z Form **8846** (2012)

TOTAL FORMS FILED 121 TOTAL FORMS E-FILED 120

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ Attach to your tax return.

▶ Information about Form 8864 and its instructions is at *www.irs.gov/form8864.*

OMB No. 1545-1924

2012

Attachment Sequence No. **141**

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

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

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		$1.00	d
2	Agri-biodiesel	2		$1.00	d
3	Renewable diesel	3		$1.00	-
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		$1.00	-
5	Agri-biodiesel included in a biodiesel mixture	5		$1.00	d
6	Renewable diesel included in a renewable diesel mixture . .	6		$1.00	-
7	Qualified agri-biodiesel production	7		$ .10	7
8	Add lines 1 through 7. Include this amount in your income for 2012 (see instructions)			8	12
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9	109
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1l			10	121
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1l			12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit was extended to cover fuel sold or used in 2012 and 2013.

Purpose of Form

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

• Biodiesel credit,

• Renewable diesel credit,

• Biodiesel mixture credit,

• Renewable diesel mixture credit, and

• Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

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

• Certificate identification number.

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

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

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

• Total gallons claimed on Form 4136.

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

Biodiesel

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751.

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ Attach to your tax return.

▶ Information about Form 8864 and its instructions is at *www.irs.gov/form8864.*

OMB No. 1545-1924

2012

Attachment Sequence No. **141**

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

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

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

	Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1		$1.00	d
2	Agri-biodiesel	2		$1.00	d
3	Renewable diesel	3		$1.00	-
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		$1.00	-
5	Agri-biodiesel included in a biodiesel mixture	5		$1.00	d
6	Renewable diesel included in a renewable diesel mixture	6		$1.00	-
7	Qualified agri-biodiesel production	7		$ .10	6,477

8	Add lines 1 through 7. Include this amount in your income for 2012 (see instructions)	8	53.061
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	9	5,299
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1l	10	59,862
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1l	12	

General Instructions

Section references are to the Internal Revenue Code.

What's New

• The biodiesel and renewable diesel fuels credit was extended to cover fuel sold or used in 2012 and 2013.

Purpose of Form

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

• Biodiesel credit,

• Renewable diesel credit,

• Biodiesel mixture credit,

• Renewable diesel mixture credit, and

• Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

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

• Certificate identification number.

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

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

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

• Total gallons claimed on Form 4136.

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

Biodiesel

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751.

TOTAL FORMS FILED 85 TOTAL FORMS E-FILED 70

Form **8869** (Rev. December 2008) Department of the Treasury Internal Revenue Service

Qualified Subchapter S Subsidiary Election

(Under section 1361(b)(3) of the Internal Revenue Code)

OMB No. 1545-1700

Part I Parent S Corporation Making the Election

1a Name of parent Corporation 2012 Line Item Counts (Estimated from SOI Sample)	2 **Employer identification number** (EIN)
b Number, street, and room or suite no. If a P.O. box, see instructions.	3 Tax year ending (month and day)
c City or town, state, and ZIP code	4 Service center where last return was filed
5 Name and title of officer or legal representative whom the IRS may call for more information	6 Telephone number of officer or legal representative ( )

Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

7a Name of subsidiary 85	8 EIN (if any) 85
b Number, street, and room or suite no. If a P.O. box, see instructions.	9 Date incorporated 85
c City or town, state, and ZIP code	10 State of incorporation 85

11 Date election is to take effect (month, day, year) (see instructions) . . . 85

12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines **13a, 13b,** and **13c** . . . . 32 ☐ Yes ☐ No *52

13a Service center where last return was filed	13b Tax year ending date of last return (month, day, year) ▶ / /	13c Check type of return 1120 9; 1120S 19; OTHER 5

14 Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent *11 ☐ Yes ☐ No 74

15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines **16a, 16b,** and **16c** . . 52 ☐ Yes ☐ No 32

16a Name of common parent	16b EIN of common parent	16c Service center where consolidated return was filed
85	79	

Under penalties of perjury, I declare that I have examined this election, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer of parent corporation ▶ **Title ▶** **Date ▶**

General Instructions

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

Purpose of Form

A parent S corporation uses Form 8869 to elect to treat one or more of its eligible subsidiaries as a qualified subchapter S subsidiary (QSub).

The QSub election results in a deemed liquidation of the subsidiary into the parent. Following the deemed liquidation, the QSub is not treated as a separate corporation and all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the parent.

CAUTION *Because the liquidation is a deemed liquidation, do not file Form 966,* Corporate Dissolution or Liquidation. *However, a final return for the subsidiary may have to be filed if it was a separate corporation prior to the date of the deemed liquidation. No final return is required if this election is being made pursuant to a reorganization under section 368(a)(1)(F) and Rev. Rul. 2008-18. See Rev. Rul. 2008-18, 2008-13 I.R.B. 674, for details.*

Eligible Subsidiary

An eligible subsidiary is a domestic corporation whose stock is owned 100% by an S corporation and is not one of the following ineligible corporations.

- A bank or thrift institution that uses the reserve method of accounting for bad debts under section 585.
- An insurance company subject to tax under subchapter L of the Code.
- A corporation that has elected to be treated as a possessions corporation under section 936.
- A domestic international sales corporation (DISC) or former DISC.

See sections 1361(b)(3), 1362(f), and their related regulations for additional information.

When To Make the Election

The parent S corporation can make the QSub election at any time during the tax year. However, the requested effective date of the QSub election generally cannot be more than:

1. Twelve months after the date the election is filed, or
2. Two months and 15 days before the date the election is filed.

An election filed more than 12 months before the requested effective date will be made effective 12 months after the date it is filed. An election filed more than two months and 15 days after the requested effective date generally is late and will be made effective two months and 15 days before the date it is filed. However, an election filed more than two months and 15 days after the requested effective date will be accepted as timely filed if the corporation can show that the failure to file on time was due to reasonable cause.

To request relief for a late election, the corporation generally must request a private letter ruling and pay a user fee in accordance with Rev. Proc. 2009-1, 2009-1 I.R.B. 1 (or its successor). However, relief from the ruling and user fee requirements is available. See Rev. Proc. 2003-43, 2003-23 I.R.B. 998, for details.

Where To File

File Form 8869 with the service center where the subsidiary filed its most recent return. However, if the parent S corporation forms a subsidiary, and makes a valid election effective upon formation, submit Form 8869 to the service center where the parent S corporation filed its most recent return.

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TOTAL FORMS FILED 132 TOTAL FORMS E-FILED 127

Form **8874**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

New Markets Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8874 and its instructions is at *www.irs.gov/form8874*.**

OMB No. 1545-1804

Attachment Sequence No. **127**

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

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					%	66
					%	
					%	
					%	
					%	
					%	

2	New markets credit from partnerships and S corporations	2	83
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1i	3	131

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8874** (Rev. December 2012) Department of the Treasury Internal Revenue Service

New Markets Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8874 and its instructions is at *www.irs.gov/form8874*.**

OMB No. 1545-1804

Attachment Sequence No. **127**

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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					%	633,530
					%	
					%	
					%	
					%	
					%	

2	New markets credit from partnerships and S corporations	2	689,201
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1i	3	1,302,404

For Paperwork Reduction Act Notice, see instructions. Cat. No. 31663N Form **8874** (Rev. 12-2012)

TOTAL FORMS FILED 417 TOTAL FORMS E-FILED 353

Form **8881** (Rev. December 2006) Department of the Treasury Internal Revenue Service

Credit for Small Employer Pension Plan Startup Costs

▶ Attach to your tax return.

OMB No. 1545-1810

Attachment Sequence No. 130

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

1	Qualified startup costs incurred during the tax year. **Do not** enter more than $1,000	1	416
2	Enter one-half of line 1	2	416
3	Credit for small employer pension plan startup costs from partnerships and S corporations	3	d
4	Add lines 2 and 3	4	417
5	Enter the **smaller** of line 4 or **$500.** 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 1m of the 2006 Form 3800)	5	417

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, 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 1m of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to $500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

Eligible small employer. To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least $5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

Qualified startup costs. Qualified startup costs are expenses paid or incurred in connection with: **(a)** establishing or administering an eligible employer plan; or **(b)** the retirement-related education of employees about the plan.

Eligible employer plan. An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

Controlled Groups

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping	5 hr., 58 min.
Learning about the law or the form	53 min.
Preparing and sending the form to the IRS	1 hr., 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8881**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Credit for Small Employer Pension Plan Startup Costs

► **Attach to your tax return.**

OMB No. 1545-1810

Attachment Sequence No. **130**

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1	Qualified startup costs incurred during the tax year. **Do not** enter more than $1,000	1	d
2	Enter one-half of line 1	2	d
3	Credit for small employer pension plan startup costs from partnerships and S corporations . . .	3	d
4	Add lines 2 and 3	4	204
5	Enter the **smaller** of line 4 or **$500.** 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 1m of the 2006 Form 3800)	5	204

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, 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 1m of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to $500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

Eligible small employer. To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least $5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

Qualified startup costs. Qualified startup costs are expenses paid or incurred in connection with: **(a)** establishing or administering an eligible employer plan; or **(b)** the retirement-related education of employees about the plan.

Eligible employer plan. An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

Controlled Groups

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . 5 hr., 58 min.
Learning about the law or the form . . . . 53 min.
Preparing and sending the form to the IRS . . 1 hr., 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

1	Qualified childcare facility expenditures paid or incurred	1	427		
2	Enter 25% (.25) of line 1			2	427
3	Qualified childcare resource and referral expenditures paid or incurred	3	38		
4	Enter 10% (.10) of line 3			4	38
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts			5	12
6	Add lines 2, 4, and 5			6	450
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	450
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	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, 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 1n of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

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

For details, see section 45F.

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.

*AMOUNTS IN THOUSANDS OF US DOLLARS

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: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1	Qualified childcare facility expenditures paid or incurred	1	196,411	
2	Enter 25% (.25) of line 1	2		49,103
3	Qualified childcare resource and referral expenditures paid or incurred	3	6,679	
4	Enter 10% (.10) of line 3	4		668
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5		461
6	Add lines 2, 4, and 5	6		50,232
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		16,873
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		

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, 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 1n of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

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

For details, see section 45F.

How To Figure the Credit

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

Qualified childcare expenditures are amounts paid or incurred:

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

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

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

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.

TOTAL FORMS FILED 5 TOTAL FORMS E-FILED 5

Form **8896** (Rev. January 2008) Department of the Treasury Internal Revenue Service

Low Sulfur Diesel Fuel Production Credit

▶ Attach to your tax return.

OMB No. 1545-1914

Attachment Sequence No. 142

Name(s) shown on return | Identifying number

1	Low sulfur diesel fuel produced (in gallons)	1	
2	Multiply line 1 by $.05	2	d
3	Qualified costs limitation (see instructions)	3	d
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	
5	Subtract line 4 from line 3	5	d
6	Enter the smaller of line 5 or line 2	6	d
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7	-
8	Add lines 6 and 7. Cooperatives go to line 9; 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 1n of the 2007 Form 3800)	8	d
9	Amount allocated to the patrons of the cooperative	9	
10	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	10	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Rev. Proc. 2007-69 provides guidance on obtaining the required certification. See *Qualified Costs.*
- The Tax Technical Corrections Act of 2007 clarified the adjustment required when you deduct qualified costs under section 179B and also claim this credit in tax years ending after December 31, 2002. See TIP on this page.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

Taxpayers that are not partnerships, S corporations, or cooperatives, 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 Form 3800.

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69 (available in I.R.B. 2007-49 at *www.irs.gov/irb*).

TIP *Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).*

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Cooperative Election To Allocate Credit to Patrons

A cooperative described in section 1381(a) can elect to allocate any part of the low sulfur diesel fuel production credit among the patrons of the cooperative. To make the election, attach a statement to the effect that the cooperative elects to allocate the credit among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

The election is not effective unless:

- Made on a timely filed return (including extensions). However, if the cooperative made an election on a tax return for a tax year ending after December 31, 2002, and filed before June 15, 2006, but failed to attach the required statement, the cooperative may attach that statement to the first federal income tax return it files after June 14, 2006.
- The cooperative designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d).

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8896** (Rev. January 2008) Department of the Treasury Internal Revenue Service

Low Sulfur Diesel Fuel Production Credit

▶ Attach to your tax return.

OMB No. 1545-1914

Attachment Sequence No. 142

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1	Low sulfur diesel fuel produced (in gallons)	1	
2	Multiply line 1 by $.05	2	d
3	Qualified costs limitation (see instructions)	3	d
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	
5	Subtract line 4 from line 3	5	d
6	Enter the smaller of line 5 or line 2	6	d
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7	-
8	Add lines 6 and 7. Cooperatives go to line 9; 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 1n of the 2007 Form 3800)	8	d
9	Amount allocated to the patrons of the cooperative	9	
10	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	10	

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Rev. Proc. 2007-69 provides guidance on obtaining the required certification. See *Qualified Costs.*
- The Tax Technical Corrections Act of 2007 clarified the adjustment required when you deduct qualified costs under section 179B and also claim this credit in tax years ending after December 31, 2002. See TIP on this page.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

Taxpayers that are not partnerships, S corporations, or cooperatives, 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 Form 3800.

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69 (available in I.R.B. 2007-49 at *www.irs.gov/irb*).

TIP *Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).*

Additional Information

For more information, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Cooperative Election To Allocate Credit to Patrons

A cooperative described in section 1381(a) can elect to allocate any part of the low sulfur diesel fuel production credit among the patrons of the cooperative. To make the election, attach a statement to the effect that the cooperative elects to allocate the credit among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

The election is not effective unless:

- Made on a timely filed return (including extensions). However, if the cooperative made an election on a tax return for a tax year ending after December 31, 2002, and filed before June 15, 2006, but failed to attach the required statement, the cooperative may attach that statement to the first federal income tax return it files after June 14, 2006.
- The cooperative designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d).

50,333 TOTAL FORMS E-FILED 38,181

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: Corporation 2012 Line Item Counts (Estimated from SOI Sample)
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.

Line	Description		(a) Oil-related production activities	(b) All activities
1	Domestic production gross receipts (DPGR)	1		46,041
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		21,277
3	Enter deductions and losses allocable to DPGR (see instructions)	3		21,720
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		20,249
5	Add lines 2 through 4	5		45,076
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		1,398
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	765	
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		44,990

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	44,929
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	43,373
13	Enter 9% of line 12	13	43,328
14a	Enter the smaller of line 10a or line 12 — 14a: 598		
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b	106
15	Subtract line 14b from line 13	15	43,227
16	Form W-2 wages (see instructions)	16	42,293
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17	1,785
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	43,086
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23	6,203
24	Expanded affiliated group allocation (see instructions)	24	188
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	46,511

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

*AMOUNTS IN THOUSANDS OF US DOLLARS

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

Domestic Production Activities Deduction

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

OMB No. 1545-1984

Attachment Sequence No. **143**

Name(s) as shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Line	Description		(a) Oil-related production activities	(b) All activities
	Note. Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
1	Domestic production gross receipts (DPGR)	1		4.061.684.721
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2		2.783.820.022
3	Enter deductions and losses allocable to DPGR (see instructions)	3		790.544.348
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		70,081,405
5	Add lines 2 through 4	5		3.645.664.457
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		20,655,974
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	32,204,102	
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		440,725,132
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		671,096,256
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		354,928,107
13	Enter 9% of line 12	13		31,944,373
14a	Enter the smaller of line 10a or line 12	14a	30,456,550	
b	Reduction for oil-related qualified production activities income. Multiply line 14a by 3%	14b		18,453
15	Subtract line 14b from line 13	15		31,028,325
16	Form W-2 wages (see instructions)	16		498.486.227
17	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)	17		20,649,741
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		30.176.045
23	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	23		85,804
24	Expanded affiliated group allocation (see instructions)	24		735,441
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		32,014,203

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

TOTAL FORMS FILED 13 TOTAL FORMS E-FILED 6

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ **Attach to your tax return.**

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

OMB No. 1545-1998

2012

Attachment Sequence No. **152**

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**	/ /	/ /
4 Reserved	**4**		
5 Reserved	**5**		
6 Reserved	**6**		
7 Reserved	**7**		
8 Reserved	**8**		
9 Reserved	**9**		
10 Reserved	**10**		
11 **Tentative credit** (see instructions for amount to enter)	**11**	*11	

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

		(a)	(b)
12 Business/investment use percentage (see instructions)	**12**	%	%
13 Multiply line 11 by line 12	**13**		

14 Add columns (a) and (b) on line 13	**14**	*12
15 Alternative motor vehicle credit from partnerships and S corporations	**15**	d
16 **Business/investment use part of credit.** Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r	**16**	*13

Part III Credit for Personal Use Part of Vehicle

		(a)	(b)
17 If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11	**17**		

18 Add columns (a) and (b) on line 17	**18**	
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	**19**	
20 Personal credits from Form 1040 or 1040NR (see instructions)	**20**	
21 Subtract line 20 from line 19. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	**21**	
22 **Personal use part of credit.** Enter the **smaller** of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box **c** on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions	**22**	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37720F Form **8910** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

▶ Attach to your tax return.

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

OMB No. 1545-1998

2012

Attachment Sequence No. 152

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.			(a) Vehicle 1	(b) Vehicle 2
1	Year, make, and model of vehicle	1		
2	Vehicle identification number (see instructions)	2		
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4	Reserved	4		
5	Reserved	5		
6	Reserved	6		
7	Reserved	7		
8	Reserved	8		
9	Reserved	9		
10	Reserved	10		
11	**Tentative credit** (see instructions for amount to enter)	11	*3,409	

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

			(a) Vehicle 1	(b) Vehicle 2
12	Business/investment use percentage (see instructions)	12	%	%
13	Multiply line 11 by line 12	13		
14	Add columns (a) and (b) on line 13	14		d
15	Alternative motor vehicle credit from partnerships and S corporations	15		d
16	**Business/investment use part of credit.** Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r	16		*5,864

Part III Credit for Personal Use Part of Vehicle

			(a) Vehicle 1	(b) Vehicle 2
17	If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11	17		
18	Add columns (a) and (b) on line 17	18		
19	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19		
20	Personal credits from Form 1040 or 1040NR (see instructions)	20		
21	Subtract line 20 from line 19. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	21		
22	**Personal use part of credit.** Enter the **smaller** of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box **c** on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions	22		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37720F Form **8910** (2012)

TOTAL FORMS FILED 104 TOTAL FORMS E-FILED 101

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ Attach to your tax return.

▶ Information about Form 8911 and its instructions is at *www.irs.gov/form8911.*

OMB No. 1545-1981

2012

Attachment Sequence No. **151**

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

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	94

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

2	Business/investment use part (see instructions)	2	96
3	Section 179 expense deduction (see instructions)	3	d
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	94
7	Enter the **smaller** of line 5 or line 6.	7	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations	8	9
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	102

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, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9		16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 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** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

▶ Attach to your tax return.

▶ Information about Form 8911 and its instructions is at *www.irs.gov/form8911.*

OMB No. 1545-1981

2012

Attachment Sequence No. 151

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

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	148,080

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

2	Business/investment use part (see instructions)	2	d
3	Section 179 expense deduction (see instructions)	3	d
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	9.288
7	Enter the **smaller** of line 5 or line 6.	7	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations	8	66
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	8,229

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, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9			16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 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** (2012)

TOTAL FORMS FILED 1,073 TOTAL FORMS E-FILED 835

Form **8916** (Rev. December 2008) Department of the Treasury Internal Revenue Service

Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

► Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

OMB No. 1545-2062

Name of common parent: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

1	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	1,070		
2a	Life/non-life loss limitation amount	2a	66		
b	Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	d		
c	Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26)	2c	d		
d	**(1)** Non-life capital loss limitation	2d(1)	90		
	(2) Life capital loss limitation	2d(2)	d		
e	**(1)** Non-life charitable deduction limitation	2e(1)	217		
	(2) Life charitable deduction limitation	2e(2)	6		
f	**(1)** Non-life dual consolidated loss amount disallowed	2f(1)	9		
	(2) Life dual consolidated loss amount disallowed	2f(2)	d		
3	Combine lines 1 through 2f(2)			3	1,069
4a	**(1)** Non-life net operating loss deduction	4a(1)	388		
	(2) Life operations loss deduction	4a(2)	40		
b	**(1)** Non-life dividends received deduction	4b(1)	663		
	(2) Life dividends received deduction	4b(2)	128		
c	**(1)** Non-life capital loss carryforward used	4c(1)	110		
	(2) Life capital loss carryforward used	4c(2)	26		
d	**(1)** Non-life charitable deduction carryforward used	4d(1)	66		
	(2) Life charitable deduction carryforward used	4d(2)	d		
e	Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	29		
5	Add lines 4a(1) through 4e			5	872
6	Subtract line 5 from line 3			6	953
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)			7	84
8	**Total.** Combine lines 6 and 7. This amount must equal the amount reported on the “Taxable income” line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions)			8	660

For Paperwork Reduction Act Notice, see page 2. Cat. No. 37727E Form **8916** (Rev. 12-2008)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8916** (Rev. December 2008) Department of the Treasury Internal Revenue Service

Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

► Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

OMB No. 1545-2062

Name of common parent: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Employer identification number

1	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions)	1	421,276,970		
2a	Life/non-life loss limitation amount	2a	8,104,266		
b	Limitation on non-insurance losses (Form 1120-L, page 1, line 25)	2b	d		
c	Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26)	2c	d		
d	**(1)** Non-life capital loss limitation	2d(1)	8,886,034		
	(2) Life capital loss limitation	2d(2)	d		
e	**(1)** Non-life charitable deduction limitation	2e(1)	438,333		
	(2) Life charitable deduction limitation	2e(2)	2,244		
f	**(1)** Non-life dual consolidated loss amount disallowed	2f(1)	74,698		
	(2) Life dual consolidated loss amount disallowed	2f(2)	d		
3	Combine lines 1 through 2f(2)			3	438,890,926
4a	**(1)** Non-life net operating loss deduction	4a(1)	81,792,891		
	(2) Life operations loss deduction	4a(2)	7,373,963		
b	**(1)** Non-life dividends received deduction	4b(1)	7,428,492		
	(2) Life dividends received deduction	4b(2)	2,619,858		
c	**(1)** Non-life capital loss carryforward used	4c(1)	953,438		
	(2) Life capital loss carryforward used	4c(2)	5,602,192		
d	**(1)** Non-life charitable deduction carryforward used	4d(1)	d		
	(2) Life charitable deduction carryforward used	4d(2)	d		
e	Small life insurance company deduction (Form 1120-L, page 1, line 23)	4e	30,913		
5	Add lines 4a(1) through 4e			5	106,513,950
6	Subtract line 5 from line 3			6	332,373,012
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)			7	5,669,412
8	**Total.** Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions)			8	384,426,719

For Paperwork Reduction Act Notice, see page 2. Cat. No. 37727E Form **8916** (Rev. 12-2008)

TOTAL FORMS FILED	79,518	TOTAL FORMS E-FILED	70,804

Form **8916-A**

Department of the Treasury
Internal Revenue Service

Supplemental Attachment to Schedule M-3

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Information about Form 8916-A and its instructions is at *www.irs.gov/form1120*.

OMB No. 1545-2061

2012

Name of common parent
Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

	Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Amounts attributable to cost flow assumptions				
2	Amounts attributable to:				
a	Stock option expense				
b	Other equity based compensation				
c	Meals and entertainment				
d	Parachute payments				
e	Compensation with section 162(m) limitation				
f	Pension and profit sharing				
g	Other post-retirement benefits				
h	Deferred compensation				
i	Section 198 environmental remediation costs				
j	Amortization				
k	Depletion				
l	Depreciation				
m	Corporate owned life insurance premiums				
n	Other section 263A costs				
3	Inventory shrinkage accruals				
4	Excess inventory and obsolescence reserves				
5	Lower of cost or market write-downs				
6	Other items with differences (attach schedule)				
7	Other items with no differences				
8	**Total cost of goods sold.** Add lines 1 through 7, in columns a, b, c, and d				

For Paperwork Reduction Act Notice, see instructions. Cat. No. 48657X Form **8916-A** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8916-A**

Department of the Treasury
Internal Revenue Service

Supplemental Attachment to Schedule M-3

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.
▶ Information about Form 8916-A and its instructions is at *www.irs.gov/form1120*.

OMB No. 1545-2061

2012

Name of common parent	Employer identification number
Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)	
Name of subsidiary	Employer identification number

Part I Cost of Goods Sold

	Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Amounts attributable to cost flow assumptions				
2	Amounts attributable to:				
a	Stock option expense				
b	Other equity based compensation				
c	Meals and entertainment				
d	Parachute payments				
e	Compensation with section 162(m) limitation				
f	Pension and profit sharing				
g	Other post-retirement benefits				
h	Deferred compensation				
i	Section 198 environmental remediation costs				
j	Amortization				
k	Depletion				
l	Depreciation				
m	Corporate owned life insurance premiums				
n	Other section 263A costs				
3	Inventory shrinkage accruals				
4	Excess inventory and obsolescence reserves				
5	Lower of cost or market write-downs				
6	Other items with differences (attach schedule)				
7	Other items with no differences				
8	**Total cost of goods sold.** Add lines 1 through 7, in columns a, b, c, and d				

For Paperwork Reduction Act Notice, see instructions. Cat. No. 48657X Form **8916-A** (2012)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	12,252	307	12,059	
2	Interest income from hybrid securities	97	19	25	69
3	Sale/lease interest income	166	89	10	148
4a	Intercompany interest income — From outside tax affiliated group	2,091	185	292	2,264
4b	Intercompany interest income — From tax affiliated group	2,712	238	281	2,719
5	Other interest income	61,142	7,790	2,183	61,410
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	64,177	8,197	13,923	62,668

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	134	48	39	111
2	Lease/purchase interest expense	695	256	18	638
3a	Intercompany interest expense — Paid to outside tax affiliated group	2,968	1,321	120	2,603
3b	Intercompany interest expense — Paid to tax affiliated group	2,910	706	210	2,719
4	Other interest expense	63,904	11,270	5,905	63,505
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	65,896	12,988	6,180	65,182

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	27,814,999	-128,904	-27,682,885	
2	Interest income from hybrid securities	4,526,454	-49,036	-4,141,946	335,473
3	Sale/lease interest income	3,437,850	-1,184,988	-19,500	2,237,984
4a	Intercompany interest income — From outside tax affiliated group	18,247,639	33,799	-63,535	18,217,899
4b	Intercompany interest income — From tax affiliated group	104,132,413	-257,887	-11,014,052	92,860,474
5	Other interest income	951,679,904	-110,589,713	-2,107,073	838,981,933
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	1,109,839,273	-112,174,853	-45,027,946	952,647,142

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	3,301,897	9,773	-2,503,250	808,001
2	Lease/purchase interest expense	2,824,438	300,231	-869,303	2,255,366
3a	Intercompany interest expense — Paid to outside tax affiliated group	41,974,155	-1,875,575	9,658	40,108,237
3b	Intercompany interest expense — Paid to tax affiliated group	62,615,174	1,456,851	1,412,856	65,484,239
4	Other interest expense	651,270,645	-91,228,901	-2,402,385	557,633,140
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	762,027,700	-91,359,052	-4,352,433	666,305,937

Form **8916-A** (2012)

TOTAL FORMS FILED	15,297	TOTAL FORMS E-FILED	12,622

Form **8925** (Rev. January 2010) 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
Corporation 2012 Line Item Counts (Estimated from SOI Sample)	
Name of policyholder, if different from above 2,335	Identifying number, if different from above 2,261
Type of business 15,297	

1	Enter the number of employees the policyholder had at the end of the tax year	1	15,166
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* on page 2 for an exception	2	15,242
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	15,173
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? . . . YES . . . 14,569 . . . . . NO ☐ 696		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	170

General Instructions

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

Purpose of Form

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

See sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, for more information.

Definitions

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

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

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

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

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

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

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

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

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

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

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

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

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8925** (Rev. January 2010) 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
Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)	
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	
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* on page 2 for an exception	2	
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	128,682,944
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	

General Instructions

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

Purpose of Form

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

See sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, for more information.

Definitions

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

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

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

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

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

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

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

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

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

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

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

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

TOTAL FORMS FILED 4,247 TOTAL FORMS E-FILED 3,525

Form **8926** (Rev. December 2011) Department of the Treasury Internal Revenue Service

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

▶ Attach to the corporation's income tax return.
▶ See separate instructions.

OMB No. 1545-2127

Name of corporation (name of parent, if an affiliated group): **Corporation 2012 Line Item Counts (Estimated from SOI Sample)**

Employer identification number

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a) . . . . 1,254 ☐

1a	Enter the total amount of the corporation's money at the end of the tax year	1a	3,771
b	Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	4,143
c	Add lines 1a and 1b	1c	4,152
d	Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	4,074
e	Subtract line 1d from line 1c. If zero or less, enter $1	1e	4,176
f	**Debt to equity ratio.** Divide line 1d by line 1e (see instructions)	1f	1,254

g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? ☐ Yes 27 ☐ No 4,220
If "Yes," enter the adjusted basis of that stock ▶ $ 26

h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? ☐ Yes 477 ☐ No 3,770
If "Yes," enter the adjusted basis of that stock ▶ $ 468

i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) ☐ Yes 298 ☐ No 3,950
If "Yes," enter the adjusted basis of those tangible assets ▶ $ 294

j Is the corporation including as part of its assets on line 1b any intangible assets? ☐ Yes 1,398 ☐ No 2,850
If "Yes," enter the adjusted basis of those intangible assets ▶ $ 1,375

2a	Enter the interest paid or accrued by the corporation for the tax year	2a	4,032
b	Enter any interest includible in the gross income of the corporation for the tax year	2b	2,794
c	**Net interest expense.** Subtract line 2b from line 2a. If zero or less, enter -0-	2c	3,756
3a	Enter the corporation's taxable income (loss) before the application of section 163(j)	3a	3,716
b	Enter the corporation's net interest expense from line 2c	3b	3,756
c	Enter any net operating loss deduction taken by the corporation under section 172	3c	1,319
d	Enter any deduction taken under section 199	3d	529
e	Enter any deduction taken for depreciation, amortization, or depletion	3e	3,687
f	Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule)	3f	2,492
g	**Adjusted taxable income.** Combine lines 3a through 3f. If zero or less, enter -0-	3g	2,823

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8926** (Rev. December 2011) Department of the Treasury Internal Revenue Service

Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information

▶ Attach to the corporation's income tax return.
▶ See separate instructions.

OMB No. 1545-2127

Name of corporation (name of parent, if an affiliated group): **Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)**

Employer identification number

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a) . . . . ☐

1a	Enter the total amount of the corporation's money at the end of the tax year	1a	1,937,625,159		
b	Enter the adjusted basis of all the corporation's other assets at the end of the tax year	1b	56,492,637,036		
c	Add lines 1a and 1b	1c	58,430,996,591		
d	Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions)	1d	53,440,843,847		
e	Subtract line 1d from line 1c. If zero or less, enter $1			1e	5,134,185,809
f	**Debt to equity ratio.** Divide line 1d by line 1e (see instructions)			1f	.

g Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? ☐ Yes ☐ No
If "Yes," enter the adjusted basis of that stock ▶ $ 12,797,582

h Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? ☐ Yes ☐ No
If "Yes," enter the adjusted basis of that stock ▶ $ 168,721,827

i Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) ☐ Yes ☐ No
If "Yes," enter the adjusted basis of those tangible assets ▶ $ 1,313,340,324

j Is the corporation including as part of its assets on line 1b any intangible assets? ☐ Yes ☐ No
If "Yes," enter the adjusted basis of those intangible assets ▶ $ 1,074,610,191

2a	Enter the interest paid or accrued by the corporation for the tax year	2a	171,405,264
b	Enter any interest includible in the gross income of the corporation for the tax year	2b	164,904,340
c	**Net interest expense.** Subtract line 2b from line 2a. If zero or less, enter -0-	2c	84,663,769
3a	Enter the corporation's taxable income (loss) before the application of section 163(j)	3a	104,516,085
b	Enter the corporation's net interest expense from line 2c	3b	84,663,769
c	Enter any net operating loss deduction taken by the corporation under section 172	3c	59,954,235
d	Enter any deduction taken under section 199	3d	4,233,902
e	Enter any deduction taken for depreciation, amortization, or depletion	3e	155,341,688
f	Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule)	3f	17,001,083
g	**Adjusted taxable income.** Combine lines 3a through 3f. If zero or less, enter -0-	3g	443,806,061

4a	Multiply line 3g by 50%	4a	2,823
b	Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	1,775
c	Add lines 4a and 4b	4c	3,423
d	**Excess interest expense.** Subtract line 4c from line 2c. If zero or less, enter -0-	4d	1,386
5a	Enter any disqualified interest paid or accrued by the corporation to a related person	5a	2,613
b	Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	828
c	Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust	5c	28
d	Add lines 5a, 5b, and 5c	5d	3,235
e	Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year	5e	1,191
f	**Total disqualified interest for the tax year.** Add lines 5d and 5e	5f	3,464

6 Information about related persons receiving disqualified interest:

	Name, Address, and ZIP code	Country of Incorporation or Organization
a	2,895	2,895
b	457	457
c	159	159
d	80	80
e	52	52

7	**Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year.** If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)	7	1,483
8a	Unused excess imitation carryforward from the prior 2 tax years — 8a: 1,806		
b	**Excess limitation for the current tax year.** Subtract line 2c from line 4a. If zero or less, enter -0- — 8b: 1,962		
c	**Excess limitation carryforward to the next tax year.** Add lines 8a and 8b (see instructions)	8c	2,645

4a	Multiply line 3g by 50%	4a	221,903,031
b	Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions)	4b	304,522,205
c	Add lines 4a and 4b	4c	526,425,236
d	**Excess interest expense.** Subtract line 4c from line 2c. If zero or less, enter -0-	4d	9,696,034
5a	Enter any disqualified interest paid or accrued by the corporation to a related person	5a	57,704,051
b	Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee	5b	19,029,191
c	Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust	5c	184,581
d	Add lines 5a, 5b, and 5c	5d	76,917,823
e	Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year	5e	20,295,412
f	**Total disqualified interest for the tax year.** Add lines 5d and 5e	5f	97,226,890

6 Information about related persons receiving disqualified interest:

	Name, Address, and ZIP code	Country of Incorporation or Organization
a		
b		
c		
d		
e		

7	**Amount of interest deduction disallowed under section 163(j) for the current tax year and carried forward to the next tax year.** If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, subtract the smaller of line 4d or line 5d from the interest the corporation would have otherwise deducted this tax year (see instructions)	7	4,701,380
8a	Unused excess imitation carryforward from the prior 2 tax years . . . 8a 212,206,717		
b	**Excess limitation for the current tax year.** Subtract line 2c from line 4a. If zero or less, enter -0- . . . 8b 147,549,623		
c	**Excess limitation carryforward to the next tax year.** Add lines 8a and 8b (see instructions)	8c	359,162,479

TOTAL FORMS FILED 108 TOTAL FORMS E-FILED 76

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles)

▶ Attach to your tax return.

▶ Information about Form 8936 and its instructions is at *www.irs.gov/form8936*.

OMB No. 1545-2137

2012

Attachment Sequence No. **125**

Name(s) shown on return: Corporation 2012 Line Item Counts (Estimated from SOI Sample)

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than certain two- or three-wheeled or low-speed four-wheeled vehicles acquired before 2012).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions)	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2
5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (.10)	9		
10 Maximum credit per vehicle	10	2,500 00	2,500 00
11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10	11		

12 Add columns (a) and (b) on line 11	12	107
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	13	d
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y	14	108

Part III Credit for Personal Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2
15 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15		
16 Multiply line 15 by 10% (.10)	16		
17 Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	17		

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles)
▶ Attach to your tax return.
▶ Information about Form 8936 and its instructions is at *www.irs.gov/form8936*.

OMB No. 1545-2137
2012
Attachment Sequence No. 125

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than certain two- or three-wheeled or low-speed four-wheeled vehicles acquired before 2012).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions) . .	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions) .	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2
5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	6		
7 Section 179 expense deduction (see instructions) .	7		
8 Subtract line 7 from line 6.	8		
9 Multiply line 8 by 10% (.10)	9		
10 Maximum credit per vehicle	10	2,500 00	2,500 00
11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12	d	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	13	d	
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y	14	185,173	

Part III Credit for Personal Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2
15 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15		
16 Multiply line 15 by 10% (.10)	16		
17 Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	17		

TOTAL FORMS FILED 31,146 TOTAL FORMS E-FILED 20,812

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ Attach to your tax return.

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

OMB No. 1545-2198

2012

Attachment Sequence No. 63

Name(s) shown on return | Identifying number

1a	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1a	30,224
b	Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions)	1b	12,172
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	30,347
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	30,637
4	Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (see instructions)	4	30,446
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	30,416
6	Enter the **smaller** of line 4 or line 5	6	30,446
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	30,416
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	30,446
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	30,377
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	217
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	30,446
12	Enter the **smaller** of line 9 or line 11	12	30,377
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	29,295
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	28,159
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	356
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	30,703
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19	Enter the amount you paid in 2012 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	20	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37757S Form **8941** (2012)

*AMOUNTS IN THOUSANDS OF US DOLLARS

Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

▶ Attach to your tax return.

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

OMB No. 1545-2198

2012

Attachment Sequence No. **63**

Name(s) shown on return: Corporation 2012 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1a	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1a	317
b	Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions)	1b	
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	201
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	1,055,873
4	Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (see instructions)	4	730,639
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	920,896
6	Enter the **smaller** of line 4 or line 5	6	651,533
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	226,652
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	201,595
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	104,991
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	2,037
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	708,120
12	Enter the **smaller** of line 9 or line 11	12	104,991
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	161
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	124
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	299
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	105,290
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19	Enter the amount you paid in 2012 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	20	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37757S Form **8941** (2012)